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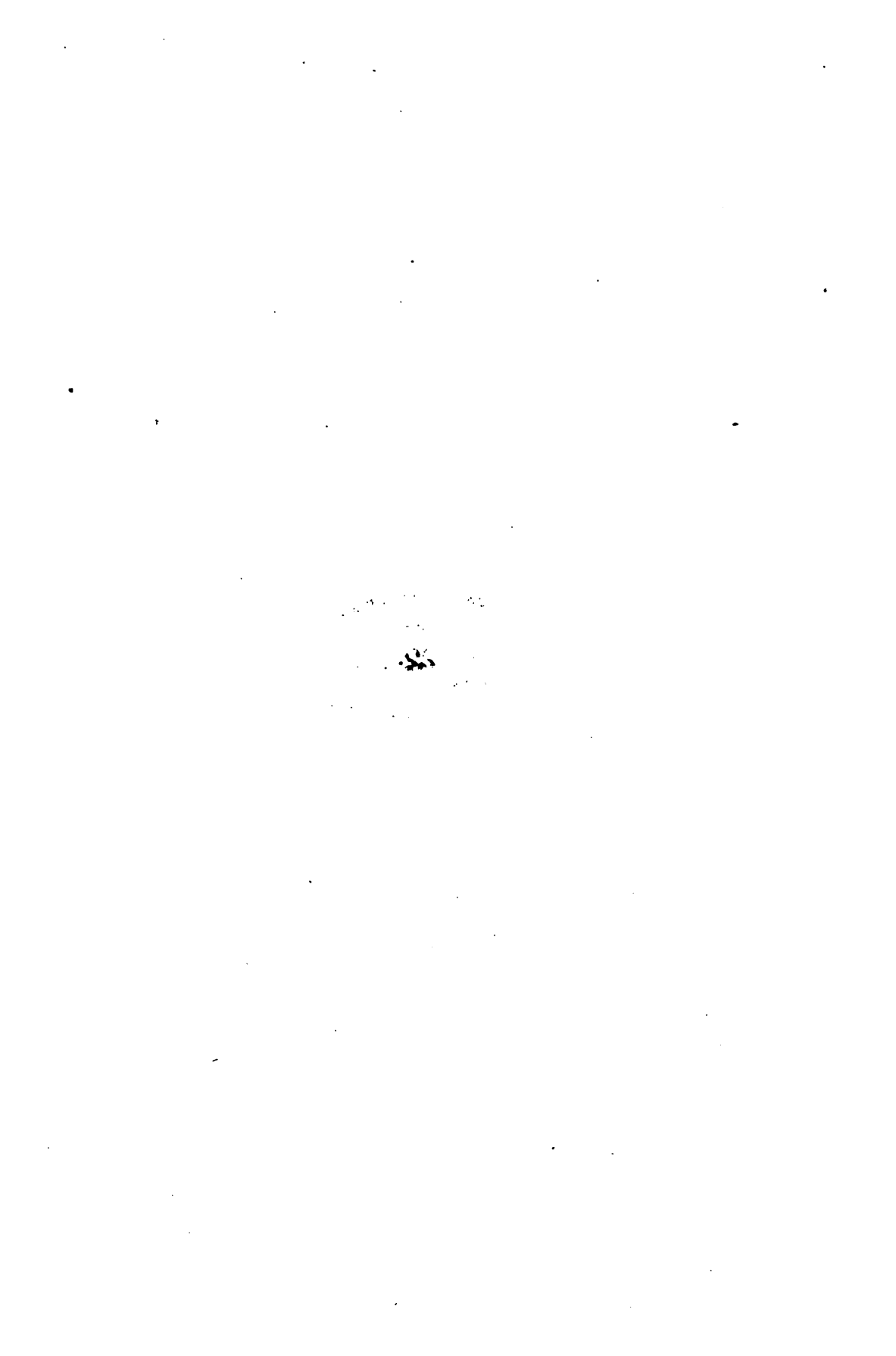
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1915

FIFTH ANNUAL REPORT
OF THE
NEW HAMPSHIRE
STATE TAX COMMISSION

TAX YEAR OF 1915

ALBERT O. BROWN,
WILLIAM B. FELLOWS,
JOHN T. AMEY, } Commissioners

CONCORD, N. H.

1915



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REPORT.

CONCORD, N. H., November 2, 1915.

CHAPTER I.

NEW LEGISLATION.

The legislature of 1915 passed five public acts relating to taxation, which are here reprinted for the convenience of selectmen and assessors.

In order of enactment, the first is chapter 68, relating to school taxes.

CHAPTER 68.

AN ACT in amendment of section 2, chapter 88, of the Public Statutes, as amended by chapter 52, Laws of 1909, relating to school taxes.

Be it enacted by the Senate and House of Representatives in General Court convened:

SECTION 1. Section 2, chapter 88, of the Public Statutes, as amended by chapter 52, Laws of 1909, is hereby amended by inserting after the word "enumerated" the following: with such alterations thereof as may be voted by the district; so that said section as amended shall read as follows: SECT. 2. The school board of each district in their annual report shall state in detail the sums of money which will be required during the ensuing fiscal year for the purchase of text-books, scholars' supplies,

flags, and appurtenances, and for the payment of the tuition of the scholars of the district in high schools and academies, in accordance with chapter 96 of the Laws of 1901, and for the payment of all other statutory obligations of the district. The selectmen of the town, in their next annual assessment, shall assess upon the taxable polls and property of the district a sum sufficient to meet the obligations above enumerated, with such alterations thereof as may be voted by the district, and when collected shall pay the same over to the district treasurer.

SECT. 2. This act shall take effect upon its passage.
Approved March 24, 1915.

Since 1909, a detailed statement of certain financial requirements of each school district made by the school board in their annual report has been warrant for the selectmen to assess a sum sufficient to meet the requirements. The district itself had no voice in the matter.

Chapter 68 permits a district to revise the estimates of its school board.

To avoid confusion and mistakes in the future, selectmen should obtain from the clerk of the school district a certified copy of the votes of the district raising money, and a detailed statement of the sums of money recommended by the school board and all alterations thereto made by vote of the district.

Attention is called to this matter because it has happened that selectmen have not assessed the required amount of school taxes through ignorance or misunderstanding of the action of the district or its school board.

Two acts enlarge the provisions of the statute of 1913, exempting from taxation the property of charitable, religious and other organizations.

Chapter 150 adds directly to the list of exemptions property used and occupied by the Grand Army of the Republic.

Chapter 135 is permissive, that is, it authorizes a town

or city by vote to exempt from taxation the real estate owned at the time of the passage of the act by charitable societies which have established and maintained homes for dependent children or indigent aged people.

CHAPTER 150.

AN ACT in amendment of section 1, chapter 115, Laws of 1913, relating to the exemption from taxation of property of educational, charitable, religious, and temperance societies, and military organizations.

Be it enacted by the Senate and House of Representatives in General Court convened:

SECTION 1. Amend section 1, chapter 115, Laws of 1913, by adding after the word "incorporated" in the fifth line the following: and property used and occupied by the Grand Army of the Republic; so that said section as amended shall read as follows: SECTION 1. The personal property of institutions devoted to educational purposes, charitable and religious societies, and of temperance societies, incorporated within this state, and the real estate owned and occupied by them, their officers, or their students for the purposes for which they are incorporated, and property used and occupied by the Grand Army of the Republic, shall be exempt from taxation, provided none of the income or profits of the business of such corporations or institutions is divided among the stockholders or members, or is used or appropriated for other than educational, charitable, or religious purposes, and provided further, that in each case such exemption is limited to \$150,000. Towns are hereby authorized to increase such exemption to such an amount as they may vote, by a majority of those present at any regular town meeting, acting under an article duly incorporated in the warrant for said meeting; and cities are authorized to increase

such exemptions to such an amount as the city government may vote and the mayor approve.

SECT. 2. This act shall take effect upon its passage.

Approved April 21, 1915.

CHAPTER 135.

AN ACT in amendment of chapter 115, Laws of 1913, entitled "An act to exempt property of educational, charitable, and religious institutions and of temperance societies from taxation."

Be it enacted by the Senate and House of Representatives in General Court convened:

SECTION 1. Amend said act by renumbering section 2 so that it shall be section 3, and inserting a new section 2, as follows: SECT. 2. Towns and cities are hereby authorized to exempt from taxation, in the same manner as provided in section 1, real estate other than that mentioned in said section 1 now owned by charitable societies which have established and maintained homes for dependent children or indigent aged people, where the income of said real estate is devoted solely to the support of such homes, *provided* such whole exemption shall be limited to one hundred and fifty thousand dollars.

SECT. 2. This act shall take effect upon its passage.

Approved April 21, 1915.

The list of taxable property is slightly increased by the addition of one item or class, viz.: fur-bearing animals kept in captivity for breeding or other commercial purposes. The act itself is sufficiently explanatory.

CHAPTER 143.

AN ACT in relation to the taxation of fur-bearing animals.
*Be it enacted by the Senate and House of Representatives
in General Court convened:*

SECTION 1. All fur-bearing animals kept in captivity for the purpose of breeding the same, or for any other commercial purpose, shall be taxed as domestic animals in the town where situated on the first day of April of each year.

SECT. 2. This act shall take effect on its passage.
Approved April 21, 1915.

The fifth and last one of the acts to which the special attention of the selectmen and assessors is being directed is chapter 172, relating to the location for taxation of property under circumstances seemingly not provided for in existing statutes.

It will result in bringing to one locality in the state taxes on nearly one million dollars, and will provide for conditions which will often come into existence.

It is intended to cover intangible taxable personal property in the hands of a non-resident executor, administrator, guardian or trustee where none of the beneficiaries reside in the state, and while the property is within the jurisdiction or control of the New Hampshire courts.

CHAPTER 172.

AN ACT in amendment of section 27, chapter 56, Public Statutes, relating to persons and property, where taxed.

*Be it enacted by the Senate and House of Representatives
in General Court convened:*

SECTION 1. Section 27, chapter 56, of the Public Statutes, is hereby amended by inserting the word conserv-

ator after the word "guardian" wherever said word appears in said section, and by inserting after the word "resides" in the seventh line of said section the following: If in this state, otherwise in the town in which the deceased resided at death; so that said section as amended will read as follows: SECT. 27. The real and personal estate of any legatee or ward, and all taxable property held in trust, shall be taxed to the administrator, guardian, conservator, or trustee—the real estate in the town in which it is situated, and the personal estate in the town in which such administrator, trustee, guardian, or conservator resides, if in this state, otherwise in the town in which such legatee, ward, or person beneficially interested resides, if in this state, otherwise in the town in which the deceased resided at death; but living animals and stock in trade shall be taxed in the town in which they are kept.

Approved April 21, 1915.

Collectors of taxes will be interested in chapter 159, which provides for the commitment of delinquent poll tax payers to the house of correction instead of jail, and in case of other delinquents to the house of correction or the jail.

If a workshop is connected with the house of correction or jail, the person committed shall be credited for his labor therein at the rate of fifty cents a day, which shall be applied on his board, cost of commitment and delinquent taxes.

The attested copy of the collector's warrant to be given to the jailer need not contain the list of taxes other than the taxes against the person committed.

CHAPTER 159.

AN ACT in amendment of chapter 82, Laws of 1913, entitled "An act for the assessment and collection of poll taxes, and in amendment of chapters 55 and 59 of the Public Statutes," and of sections 8 and 9, chapter 60, of the Public Statutes.

Be it enacted by the Senate and House of Representatives in General Court convened:

SECTION 1. Amend section 5, chapter 82, Laws of 1913, by striking out the words "common jail" in the last line of said section and inserting in place thereof the words, house of correction, so that said section shall read: SECT. 5. For want of goods and chattels whereon to make distress, the collector may take the body, wherever in this state found, of any person neglecting or refusing to pay the tax assessed against him, and commit him to the house of correction.

SECT. 2. Amend section 8, chapter 60, of the Public Statutes, by adding after the words "common jail" the following: or house of correction, and when any person is so committed to any jail or house of correction where there is a workshop connected, he shall be credited for his labor therein at the rate of fifty cents per day, to be applied on the amount of his tax and costs of commitment; *provided, however,* that he shall be required to pay to the jailer or keeper of the institution in which he is so confined board at the rate of two dollars and fifty cents per week, the same to be earned in the employ of said institution; and *provided, further,* that the net amount so earned by any person so committed shall be refunded by the county to the town from which such person is committed; so that said section shall read: SECT. 8. For want of goods and chattels whereon to make distress, the collector may take

the body of any person neglecting or refusing to pay the tax assessed against him, and commit him to the county jail or house of correction, and when any person is so committed to any jail or house of correction where there is a workshop connected, he shall be credited for his labor therein at the rate of fifty cents per day, to be applied on the amount of his tax and costs of commitment; *provided, however,* that he shall be required to pay the jailer or keeper of the institution in which he is so confined board at the rate of two dollars and fifty cents per week, the same to be earned in the employ of said institution; and *provided, further,* that the net amount so earned by any person so committed shall be refunded by the county to the town from which such person is committed.

SECT. 3. Amend section 9, chapter 80, of the Public Statutes, by inserting the words, "or keeper," after the word "jailer" in the first and fifth lines, and by adding at the end thereof the words, "provided, however, that such attested copy of his warrant shall not include the list of taxes directed to him for collection," so that said section shall read: SECT. 9. In such case the collector shall give to the jailer or keeper an attested copy of his warrant, and thereupon certify the sums such person is taxed in his list, and that he has taken his body for want of goods and chattels whereon to make distress, and the jailer or keeper shall receive and detain such person in his custody until he pays such tax, cost of commitment, and charges of imprisonment, or until he is otherwise discharged by due course of law; *provided, however,* that such attested copy of his warrant shall not include the list of taxes directed to him for collection.

SECT. 4. An act approved April 7, 1915, entitled "An act in amendment of section 5, chapter 82, Laws of 1913, entitled 'An act for the assessment and collection of poll taxes, and in amendment of chapters 55 and 59 of the

Public Statutes,' and of sections 8 and 9, chapter 60, of the Public Statutes," is hereby repealed.

SECT. 5. This act shall take effect upon its passage.

Approved April 21, 1915.

A very radical innovation with respect to the control and investment of funds given to towns and cities in trust for certain specified purposes is effected by the provisions of chapter 162. The board of trustees provided for in the act must be elected in towns at the annual meetings held in March, 1916, and proper articles must be inserted in the warrants.

The results of the special investigation now being made by this commission, as required by the joint resolution approved March 24, 1915 (chapter 198, Laws 1915), will, it is hoped, disclose among other things the origin, amount and investment of all trust funds held by the several cities and towns in the state.

A compilation of these statistics will place in permanent form the condition of these funds, to which reference can always be made in the future if necessary.

Much confusion exists at present, which can be cleared by active coöperation on the part of selectmen and other town and city officers with the tax commission.

It is gratifying to state that these officers are affording the commission hearty and cheerful assistance.

CHAPTER 162.

AN ACT relating to trust funds held by towns and cities.
*Be it enacted by the Senate and House of Representatives
in General Court convened:*

SECTION 1. Cities and towns may receive any trust property by deed, gift, or devise for the following uses: For schools and other educational purposes; for the build-

ing of roads, bridges, and sidewalks, and the care of the same; for supplying any place with water, street lights, building sewers; for the building and support of hospitals; for the support and aid of the poor; for the building and support of public buildings, except churches; for the care of cemeteries and lots therein; for libraries and the care of the same, reading rooms, parks, and shade and ornamental trees along highways and other public places.

SECT. 2. All such gifts shall be administered by a board of three trustees, for the purposes for which they were given. Said trustees shall be elected by ballot at the annual town meetings in March, 1916, one for one year, one for two years, and one for three years, and annually thereafter one shall be elected for three years. Vacancies shall be filled by the selectmen of towns and by city councils, whenever one occurs, for the remainder of the term. In cities said board of trustees shall be chosen and hold their office for a like term as shall be provided for by city ordinance, and all cities shall upon the passage of this act elect a board of trustees. Said trustees in towns shall be elected under a proper article in the warrant and upon a separate ballot.

SECT. 3. Said board of trustees shall have the custody of all trust funds held by their respective town or city, including all trust funds held at the date of the passage of this act and hereafter received. Said funds shall be invested only by deposit in some savings bank in this state, or in state, county, town, city, and school district bonds and the notes of towns or cities in this state, and when so invested said trustees shall not be liable for the loss thereof. Such funds or the income thereof shall be expended only upon the joint action of the full board. The accounts of said board of trustees shall annually be audited by the auditor of the town or city, and the securities shall be exhibited to said auditor and he shall certify to the town or city the facts found by his audit and the list of all securities held, which report shall be printed.

in the annual report of each town or city. Said board of trustees shall annually submit to said auditor a detailed statement of the securities held by them and the particular trust to which they belong, and exhibit to him a statement of all receipts and expenditures with proper vouchers, which report of said trustees shall be printed in the annual report of each town and city. Said trustees shall keep a record of all trusts in a record book, which shall be open to the inspection of all persons in their respective town or city.

SECT. 4. Said trustees shall serve without pay, all of their acts being performed for charity; but their actual expenses shall be paid by the town or city.

SECT. 5. Said trustees shall give a bond in such sum as the town or city shall direct, but the expense thereof shall be paid for by the town or city. The expenses of said trustees and the expense of their bond shall be charged as incidentals.

SECT. 6. All towns and cities which have adopted the provisions of chapter 40, Laws of 1899, or acted under chapter 83, Laws of 1901, shall upon the passage of this act and the election of said board of trustees immediately pay over to said board the full amount of the trust funds which have been used by it under said law, or deliver to said board of trustees the note of the town or city for the same, bearing interest at the rate of three and one half per cent per annum, said notes to be signed by the selectmen of the town and countersigned by its treasurer, and in cities by the proper authorized person. Said towns shall annually raise by taxation a sum sufficient to pay said interest on said notes until such time as said notes shall be paid. The statute of limitations shall not apply to any of said notes. There shall be delivered by each town and city a detailed statement to said board of trustees showing to what trust said funds represented by such notes belong and the proper uses thereof.

SECT. 7. All deposits in savings banks shall be made

in the name of the city or town which holds the same in trust, and it shall appear upon the book thereof that the same is a trust fund. Notes of the town or city shall be made payable to "The trustees of trust funds for the town or city of"

SECT. 8. Chapter 83, Laws of 1901, and chapter 40, Laws of 1899, are hereby repealed.

SECT. 9. All acts and parts of acts inconsistent with this act are hereby repealed and this act shall take effect upon its passage.

Approved April 21, 1915.

CHAPTER 198.

JOINT RESOLUTION relating to municipal finance and accounts.

Resolved by the Senate and House of Representatives in General Court convened:

THAT the state tax commissioners shall make a special investigation, and report the results thereof, with such proposed legislation thereon as they deem necessary, to the next general court, relative to the indebtedness of towns, cities, and counties of the state, including loans made in anticipation of taxes, the amount and character of indebtedness incurred within and without the debt limit, so called, respectively, the amount of debt outstanding against which no sinking funds are being accumulated in accordance with law, the disposition made by cities and towns of funds left them in trust, and the kind and character of the records kept by the foregoing municipalities of their business and financial affairs. For the purpose of carrying out the provisions of this act, said commissioners may employ such additional assistants and may incur such incidental expenses as may be approved by the governor and council. This resolution shall take effect upon its passage.

Approved March 24, 1915.

EXPENSES OF COMMISSION.

September 1, 1914, to September 1, 1915.

| | |
|--|-------------|
| Salaries | \$8,000.00 |
| Clerical expenses | 1,000.00 |
| Expenses of commissioners..... | 786.57 |
| Incidentals, printing, expense of inventory books and blanks for towns and cities, etc. | 2,898.17 |
| Printing report | 318.31 |
| | <hr/> |
| | \$13,003.05 |

Appropriation, \$13,500.

CHAPTER II.

Address by William B. Fellows, Secretary State Tax Commission, at the Ninth Annual Conference of the National Tax Association, San Francisco, California, August 11, 1915.

TAXATION IN NEW HAMPSHIRE.

The Constitution of New Hampshire does not specify the persons or particular species of property on which taxes shall be levied, but leaves this phase of the subject to the consideration of the legislature, with brief but very material restrictions.

CONSTITUTION.

"Full power and authority are hereby given and granted to said general court . . . to impose and levy proportional and reasonable assessments, rates, and taxes upon all the inhabitants of, and residents within, the said state, and upon all estates within the same.

"The public charges of government or any part thereof may be raised by taxation upon polls, estates and other classes of property, including franchises and property when passing by will or inheritance."

The court says:

"By the constitution and the uniform practice under it for more than a hundred years, no property can be taxed except such as is declared taxable by the legislature. Much property always has been and still is untaxed.

"The legislature may provide by general laws for the exemption of certain classes of property from taxation, as well as exempt it by omitting it in the description of property to be taxed."

The constitutional restriction to "proportional and reasonable assessments" necessitates equality in valuation and rate, whether applied to tangible property or money and credits.

That such restriction is unwise, students of taxation generally agree, but since a great majority of the people throughout the country oppose a change, and the students quarrel among themselves over proposed changes, it may be assumed that conditions are fairly satisfactory, or that people have adapted themselves to conditions in a satisfactory manner.

Both assumptions are true of New Hampshire.

PERSONS AND PROPERTY DECLARED TAXABLE BY THE LEGISLATURE.

I.

PERSONS LIABLE TO TAXATION.

Every male inhabitant of the state from twenty-one to seventy years of age, whether a citizen of the United States or an alien, is subject to a poll tax of two dollars.

Exemptions: Paupers, insane persons, soldiers and sailors of the War of the Rebellion receiving a pension or disabled in consequence of service, and soldiers and sailors who served in the Spanish-American War and are disabled in consequence of such service.

The granting of the exemption to the last class of persons rests in the discretion of the selectmen.

II.

PROPERTY LIABLE TO TAXATION BY LOCAL ASSESSING BOARDS.

Real estate. The term being used in its broadest sense, though, as a matter of precaution, the statute provides that buildings, mills, carding machines, factory buildings

and machinery, wharves, ferries, toll bridges, locks, canals, dams, water power, dynamos, poles, wires, and fixtures of all kinds and description shall be taxed as real estate.

Exemptions: Real estate of the United States, of the state and any of its municipal subdivisions used for public purposes, of public cemeteries, of G. A. R. organizations, of educational, charitable, religious and temperance societies incorporated within the state and occupied by them, their officers or students, for the purposes for which they are incorporated.

The exemption for the benefit of G. A. R. organizations, and of educational, religious, charitable and temperance societies is limited to \$150,000 in each case, including the amount of taxable intangibles owned by them, though a town may by vote exempt a larger amount.

Swamp lands reclaimed, and reforested lands are exempted by statute under certain conditions, but no effort has been made to comply with the conditions and no advantage is derived from the statute.

Since 1860 towns have been permitted by vote to exempt from taxation for a term not exceeding ten years any manufacturing establishments proposed to be erected or put in operation therein and the capital to be used in operating the same, unless such establishments have been previously exempted by some town.

Undoubtedly this statute has accomplished its avowed purpose of encouraging manufacturing, for many enterprises are enjoying the exemption provided.

Tangible personal property, viz:

Horses, asses, mules, over twenty-four months old.

Oxen, cows, other neat stock, over twenty-four months old.

Sheep over one year old.

Swine over six months old.

Fur-bearing animals kept in captivity for breeding or other commercial purposes.

Fowls, in excess of the aggregate value of fifty dollars.

Vehicles, in excess of the aggregate value of one hundred dollars.

Boats and launches, in excess of the aggregate value of one hundred dollars.

Portable mills.

Wood, bark, timber, logs and lumber, manufactured or unmanufactured, exceeding fifty dollars in value.

Stock in trade, whether of merchants, shop-keepers, mechanics, or tradesmen employed in their trade or business, reckoning the same at the average value thereof for the year.

Now of no importance, but as a reminder of early times when New Hampshire consisted of four towns clustering around Portsmouth harbor, the statute still provides that fishing vessels, steamboats, horse-boats, or other vessels owned by individuals and navigating the waters of the state for the transportation of passengers or freight, and sea-going vessels, shall be deemed stock in trade.

Whatever is or is not taxable when held by an individual for his own use, is taxable under the head of stock in trade when held for the purposes of barter, sale, or manufacture by a merchant or manufacturer.

Intangible personal property, viz:

Capital stock of New Hampshire national banks.

Interest-bearing obligations of all state, county, city, town or other municipalities.

Money on hand, money deposited in banks other than savings banks, corporation bonds, individual and corporation notes, whether secured or unsecured, and every other credit on which interest is paid, are taxable, but to the amount only in excess of the indebtedness for which the owner pays interest.

By force of the Federal statute, national bank stock is included in the class of intangibles against which indebtedness may be reckoned as an offset.

Exemptions: Obligations of the United States.

Bonds and notes of the State of New Hampshire and of the counties, cities, towns, precincts and school districts in the state bearing interest at 5% or less.

Money loaned at a rate of interest not exceeding 5% per annum secured by a note and mortgage on New Hampshire real estate.

A general exemption of \$1,000 is granted to a soldier and sailor of the Civil War, his wife or widow, if together or separately they do not own property of the value of \$3,000 or more.

The foregoing completes the list of property taxable by local assessors directly to the owners, whether natural persons or corporations.

It will be noted that corporate stocks (other than New Hampshire national bank stock), certificates of interest, and anything representing ownership in fee are exempt from taxation.

III.

ADMINISTRATION.

It is the duty of the selectmen of each town, annually, in April, to take an invoice of all the polls and estate liable to be taxed in such town on the first day of that month, and this invoice, with a statement of the taxes assessed, shall be returned to the town clerk for record.

Blank forms of inventories, upon which individuals and corporations shall list their taxable property, are provided by the state and distributed to all property owners.

It is the duty of each property owner to fill out, make oath to and return the inventory to the selectmen on or before the first day of May.

The owner's estimate of the value of his intangibles and of his stock in trade, and wood and lumber, must be given, but he is required merely to list and describe other taxable property.

Failure to make and return the inventory is cause for four-fold dooming without redress, for the right to be heard on a petition for abatement of taxes is based on the compliance with the provisions of the statute requiring the filing of the inventory.

The selectmen are required to appraise all taxable property at its full and true value in money, as they would appraise the same in payment of a just debt due from a solvent debtor.

Full value, as defined by the court, is "the market value, or price which the property will bring in a fair market, after reasonable efforts have been made to find the purchaser who will give the highest price for it."

There are two hundred and thirty-five taxing districts, viz, towns and cities, in the state, having at least three assessors in each district elected directly by the people, except in three or four cities, where they are chosen by the common council.

No boards of review exist, as in some states, to pass on the assessment roll or consider appeals.

Appeals from the appraisal of local assessors are made directly to the superior court, to be heard by the court itself or referred to masters or to the state tax commission.

IV.

PROPERTY SUBJECT TO TAXATION BY A CENTRAL BOARD.

Every railroad, railway, express, telephone and telegraph corporation or company, and every parlor, sleeping or dining car corporation or company, or other corporation or company owning any cars operated for profit on any railroad in this state, shall pay to the state an annual tax, as of the first day of April of each year, upon the actual value of its property and estate used in its ordinary business which would not be exempt from taxation if owned by a natural person or ordinary business corporation, at a rate as nearly equal as may be to the average

rate of taxation at that time upon other property throughout the state.

The assessment of the above taxes is made by the state tax commission, the taxes are paid to the state treasurer and are retained as a part of the state revenue, with the exception of a certain portion of the taxes paid by railroad corporations, which is distributed to the cities and towns where the right of way and buildings are located, and where the stockholders reside.

The cities and towns receive not quite one half of the taxes paid by railroad corporations.

V.

SAVINGS BANK TAXATION.

In the small state of New Hampshire, with a population of about 430,000 persons, there are eighty-seven banks doing a mutual savings bank business, and but few of them having capital stock or special deposits constituting a guaranty fund.

The assets of these institutions aggregate \$126,422,656, all the property of the depositors, who number more than one half of the population of the state. About 10% of the assets are carried as a guaranty fund and will be distributed only in case of dissolution.

Depositors receive from $3\frac{1}{2}\%$ to 4% interest annually on their deposits and are not taxable for them, though prior to 1864 each depositor was taxable for money in savings banks at local rates as money at interest.

This method was so unsatisfactory, for reasons which will be readily understood, that in 1864 it was abandoned, the depositors exempted from taxation and the banks required to pay a fixed rate on the total deposits on which interest was paid. The rate has varied from \$1 on \$100 to the present rate of \$0.75 on \$100, and the system is nothing more or less than the low, fixed rate so earnestly advocated for the taxation of all intangibles.

Certain of the bank assets are exempted from the tax, so that the rate in reality is about sixty cents. The total yield for 1914 was \$592,480, all of which was distributed among the cities and towns where the depositors reside, with the exception of a small amount, representing the tax on deposits of non-residents, which is distributed for school purposes.

The constitutionality of the law has never been directly questioned, for it operates to the entire satisfaction of everybody. A chief justice of the supreme court at one time declared it to be "an anomaly, resting on peculiar grounds of public policy, and is universally understood to have acquired the position of an exception to the constitutional rule of equality."

It is doubtful if the constitution of any other state in the Union has ever been so deftly amended.

VI.

TAXATION OF INSURANCE COMPANIES.

The very few stock insurance companies in the state are taxed at the rate of 1% upon the amount of paid-up capital, another exception to the constitutional rule of equality.

The taxes are paid to the state treasurer, who retains one fourth of the amount for the use of the state and distributes the remainder among the cities and towns where the stockholders reside.

Domestic mutual insurance companies are taxable by the local assessors at their home offices in all respects as if they were natural persons.

VII.

COLLATERAL LEGACY AND SUCCESSION TAX.

The need of more revenue resulted in the enactment of an inheritance tax law, so-called, in 1905.

It applies only to property of a decedent passing to collateral relatives, and strangers to the blood, and to gifts made in anticipation of death.

The rate is 5% of the clear value of the property passing. The tax is computed by a state official and is retained entirely by the state as a part of its general revenue.

For the year 1914 it amounted to \$233,000.

During the 1915 session of the legislature the law was amended so that hereafter no tax shall be levied on the intangible property of a non-resident, although it is within the jurisdiction of the state.

VIII.

FEES.

The exaction of fixed sums in return for the privilege of doing certain forms of business, enjoying certain recreations, and owning certain classes of property, obtains to a degree in the state.

This *quasi* form of taxation does not fall like the dew of heaven and the general property tax on the just and unjust alike, but is voluntarily encountered.

To illustrate negatively:

The person who does not harbor a dog, maintain billiard tables and bowling alleys for hire, conduct public shows, act as a hawker, peddler, itinerant vendor, or pawn broker, sell lightning rods, or, being a foreign insurance company, write insurance in the state, deal in fertilizers or commercial feeding stuffs, own and operate an automobile, hunt for game, sell intoxicating liquor under the local option law, or seek charters from the legislature, is not troubled by the comparatively small fees he is called on to pay if he wishes to engage in any or all of the above activities.

The total amount received from foreign insurance companies, automobilists and liquor licenses is considerable, but the fees paid by others are not much more than reminders that the state has a benign interest in certain concerns of her citizens.

DIGEST OF NEW HAMPSHIRE DECISIONS ON TAXATION.

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TAXATION.

I. ASSESSMENT. See III-B (*infra*).

A tax is equal and proportional, within the meaning of article 5 of the constitution, if it is levied at the same percentage of value on all taxable property in the taxing district, and is based upon a valuation made within a reasonable time prior to the assessment.

Bow v. Farrand, 77-451.

There is no provision of the constitution which requires property to be valued as of the day the tax is assessed (Const., Art. 6); and it is obvious that in so far as the state tax is concerned that would be an impossibility.

Id.

The details required in the description of land assessed as non-resident are not required in the description of lands invoiced as resident.

Langley v. Batchelder, 69-566.

The assessment of a tax being in the nature of a judgment, and reviewable only upon a petition for abatement, no relief can be had unless the petition is filed within nine months after notice of the tax, the time fixed by P. S., c. 59, s. 11.

Farmington v. Downing, 67-441.

The taxation by a town of land beyond its original jurisdictional limits does not affect private titles.

Heywood v. Lumber Co., 70-24.

A supplemental assessment of taxes against one who has died since the original assessment is properly made in his name, constitutes a claim against his estate, subject to the laws governing such causes of action, and may be proved by an unsigned record thereof which is shown to have been made by the selectmen.

Jaffrey v. Smith, 76-168.

Where taxable estate is willfully concealed, the selectmen upon discovery of the fraud may make supplemental

assessment without notice to the owner, and set down a fourfold tax against him.

Id.

The fourfold tax which may be assessed when property is fraudulently omitted from an inventory constitutes a penalty and cannot be imposed after the taxpayer's death.

Id.

- The validity of the action of selectmen in imposing a fourfold tax as a penalty for the concealment of property cannot be litigated in an action for the recovery of the tax, but must be determined in a direct proceeding instituted for that purpose.

Id.

The question whether prior notice to the property owner is essential to the validity of a tax assessed under section 9, chapter 59, Public Statutes, is not material upon a petition for abatement of the tax.

Page v. Portsmouth, 76-372.

The legality of a tax voted by a school district is not affected by the failure of the clerk to furnish a certificate thereof until the expiration of six days beyond the statutory period; and if selectmen fail to seasonably assess a tax after such vote has been certified to them, *mandamus* lies to enforce performance of that duty.

Smith v. Swain, 71-277.

II. SUBJECTS OF TAXATION.

Where owners in common place a lot of lumber in the hands of one who is a tradesman in the same, to be sold for their joint benefit, the lumber is taxable at its full value under P. S., c. 56, s. 16.

Russell v. Mason, 69-359.

In appraising land for purposes of taxation, the value of the timber standing thereon is properly included.

As universally understood, the term "real estate" includes growing timber.

In the absence of any evidence to the contrary, it is not to be doubted that the legislature in declaring that real estate is taxable meant property in land as thus defined and understood, which includes timber until severed from the land.

French v. Lyme, 77-63.

The selectmen shall appraise all taxable property at its full and true value in money, as they would appraise the same in payment of a just debt due from a solvent debtor (P. S., c. 58, s. 1), that is, at its just value (P. S., c. 233, s. 1). Such value is the market value, or the price which the property will bring in a fair market, after reasonable efforts have been made to find the purchaser who will give the highest price for it.

Winnipiseogee, etc., Co. v. Gilford. 67-514, 517.

(A) Poll Tax.

A person over seventy years of age cannot lawfully be taxed for his poll.

Sunapee v. Lempster. 65-655.

(B) Savings Bank Deposits and Bank Stocks.

The guaranty fund of a savings bank is not taxable as surplus capital in the town where the bank is located.

Laconia Savings Bank v. Laconia. 67-324.

The excess only of the par value of national bank stock over the amount of the owner's interest-bearing indebtedness is applicable to non-residents, the doctrine of *Weston v. Manchester*, 62-574, and *Peavey v. Greenfield*, 64-284, being followed.

Farmington v. Downing. 67-441.

Laws of 1895, c. 108, P. S., c. 65, s. 5, authorizing a tax upon three-fourths of one per cent upon deposits in a savings bank is valid, but a tax upon corporate stock purchased with such deposits is unauthorized and the statute is invalid to that extent.

Savings Bank v. Somersworth. 68-402.

The tax upon savings bank deposits is a property tax, and is rightfully included by the state board of equalization in computing the average rate of taxation on property throughout the state, as a basis for the assessment of the taxes of railroad corporations.

Wyatt v. State Board of Equalization.
74-552.

But see Laws 1911, c. 169, s. 12.

The doctrine of *Berry v. Windham*, 59 N. H. 288, and *Robinson v. Dover*, 59 N. H. 521, that deposits in savings banks in other states are not taxable to the depositors residing in New Hampshire, reaffirmed.

Waterman v. Lebanon. 78- (Oct. Term, 1915).

(C) Stock in Trade.

Ice cut from a pond and stored in this state by a non-resident ice-dealer, awaiting transportation out of the state at some indefinite future time, is taxable in the town where it is located as his stock in trade, under Gen. Laws, c. 54, s. 9, although he is taxed for it where he resides.

Winkley v. Newton. 67-80.

Logs not legally taxed elsewhere are taxable as stock in trade by the town into which they are transported for purposes of manufacture, although brought therein after the first day of April, and shipped out of the state in the form of lumber before the expiration of the year.

Connecticut Valley Lumber Company v. Munroe. 71-473.

A tax upon the average value of a stock in trade, valid when assessed, is not rendered invalid by a subsequent abandonment of the business; and the fact that the owner does no business after the first day of April is immaterial as bearing upon the question of his intention upon that date.

Id.

Logs stored in this state, but owned by a foreign corporation and constituting the raw material of its manu-

facturing business, are taxable as stock in trade, under clause 6, P. S., c. 55, s. 7.

International Paper Company v. Walpole.
75-320.

But see Laws 1911, c. 52, c. 82.

When foxes are kept in expectation that they will increase and that as they reach maturity they may be killed and their pelts sold for fur, the owner also intending to buy and sell live foxes for breeding purposes, in such quantities and at such times as may seem most advantageous, the animals are not taxable as stock in trade unless the owner's business is that of buying and selling them.

White Mountain Fur Company v. Whitefield. 77-340.

But see Laws 1915, c. 143.

Non-interest bearing accounts receivable and trade fixtures of merchants and tradesmen are not taxable as stock in trade under the provisions of subdivision 6 of section 7, chapter 55, Public Statutes.

Woodworth & Co. v. Concord. 78- (Dec. Term, 1915).

(D) Building and Loan Associations.

Building and Loan Associations are taxable for the sum of their net profits and the amounts paid in by the shareholders less the statutory exemption.

Rochester Building & Loan Association v. Rochester. 69-173.

(E) Money on Deposit and at Interest.

Under the constitution, the legislature may provide for the taxation of money on deposit and at interest; but it cannot impose a less burden upon such classes of property in proportion to their value than is placed upon other property, either by diminishing the rate at which they are taxed, or by requiring them to be rated for assessment at a smaller percentage of their true value.

Opinion of the Justices. 76-588.

A statute which excludes from the list of taxable estate bonds, notes, interest-bearing credits, and corporate stock, and imposes upon the moneys received throughout the preceding year as interest or dividends thereon a tax at the same rate as that levied upon other property in the taxing district, provides a proportional and reasonable assessment which is not invalid on the ground that it results in double taxation.

Opinion of the Justices. 77-611.

A property tax levied upon moneys received during the preceding year as interest or dividends on bonds, notes, and corporate stock is not invalid because in certain of its features it resembles an income tax.

Id.

When one loans money at interest and takes as security for the loan an absolute deed of real estate, giving a bond to the borrower to convey the realty to him upon payment of the loan, the lender is taxable for the money loaned, under clause 5, section 7, chapter 55, of the Public Statutes.

In such case the money loaned is not merged in the real estate, so that the taxation of the real estate to the lender is the taxation of the money.

Glidden v. Newport. 74-207.

An owner of real estate who holds subject to another's right of purchase and receives interest on the unpaid balance is not taxable for the latter sum as money at interest.

Tessier v. Nashua. 75-572.

III. WHEN, WHERE, AND TO WHOM TAXED.

(A) Personal Estate When and Where Taxed.

See II-B (IV) *infra*.

The residence of a voluntary corporation, so far as it has one, is the town or city where its business is in fact principally transacted, and not the place where the clerk's records are kept and stockholders' meetings are held; nor

the locality described as its place of business in the articles of agreement.

Woodsum Steamboat Co. v. Sunapee. 74-495.

Logs brought into a town and left on the banks of a river, to be floated down to the owner's mills at such times as he shall need them, are not on their way to market or temporarily delayed within the meaning of P. S., c. 56, s. 18, so as to be taxed in the owner's town, but are taxable where they are on the first of April.

Winnipiseogee Paper Company v. Northfield. 67-365.

Lumber stored in a town, other than that in which it was cut, April 1, for the owner's convenience, and for an indefinite period, waiting orders for sale and shipment, is taxable in such town under the provisions of s. 16, c. 56, P. S., and is not taxable in the town where the owner resides as "being on its way to market, or temporarily delayed therein on its way to market" under the provisions of s. 18, c. 56, P. S.

Colebrook v. Berlin Mills Co. 78- (Dec. Term, 1915).

Personal estate of a person deceased is not taxable to his heirs under P. S., c. 56, s. 26, when an administrator is in possession thereof, but is taxable to the administrator in the town in which he resides.

Kent v. Exeter. 68-469.

Personal estate of a person deceased is taxable to his estate under P. S., c. 56, s. 26, when not in the possession of an administrator or executor appointed by a court of this state.

It may be a fiction of the law which considers the domicile of the owner the situs for the taxation of intangible property, but it is a fiction supported by all of the authorities.

Crosby v. Charlestown. 78- (Oct. Term, 1915).

The personal estate of an intestate, rightfully taxed in Vermont where it is situate, is not taxable in the town in this state in which the administrator resides.

Rand v. Pittsfield. 70-530.

A steam derrick is taxable in the town in which its owner resides, and not where it is temporarily in use on the first day of April.

Dresser v. Hopkinton. 75-138.

(B) Real Estate When and Where Taxed.

See II-E (*supra*).

Where a mill pond is in towns A and B, and the water power is wholly in B, a right of flowing land in A and using it as a part of the basin that maintains the head and furnishes the power is taxable in A, and not in B.

Amoskeag Manufacturing Company v. Concord. 66-562.

Where the true owner repeatedly pays the taxes assessed on non-resident land in the name of a deceased person, it is sufficient to merit a continuance of such assessment.

Benton v. Merrill. 68-369.

Payment of taxes upon such land is not such conclusive evidence of ownership as to entitle the taxpayer to be treated by the collector as the known owner.

Id.

Where the selectmen have no knowledge of a change of ownership, land is properly assessed by them to the former owner, if at the time of the assessment they believe him to be the owner.

Langley v. Batchelder. 69-566.

Real estate owned by a telephone company and used in its ordinary business is taxable by the state board of

equalization in the manner prescribed by P. S., Chase Ed., c. 64, and not by the town in which it is situate.

New England Telephone & Telegraph Company v. Manchester. 72-166.

But see Laws 1907, c. 119.

Where real estate is taxed to the heirs of a deceased person generally, it is to be inferred that a tenant upon the premises refused to be taxed therefor, and that resident heirs did not consent to be considered as in possession.

Greeley v. Beckman. 75-413.

An assessment of the expense of sewer construction upon lands specially benefited thereby is a valid exercise of the taxing power.

Granite State Land Company v. Hampton. 76-1.

Such assessment should be made as to apportion to each owner of an interest in the real estate his share.

Id.

The statutory provision that a just share of the expense of constructing and maintaining a common sewer may be assessed against land deriving special benefit therefrom (P. S., c. 79, s. 4) is not invalid on the ground that it deprives the landowner of his property without due process of law, nor because it permits the making of unproportional and unreasonable assessments.

Granite State Land Company v. Hampton. 77-179.

On a petition for the abatement of a sewer assessment made under section 4, chapter 79, Public Statutes, the superior court has authority to order a new assessment if justice shall so require.

Id.

Where the right to use the power derived from a dam and water privilege has been conveyed to sundry persons for terms of years and in perpetuity by instruments which provide for the payment of annual rentals by the grantees

and for a retention of ownership and control of the physical property by the grantor, and the selectmen of the town in which the property is located have received neither actual nor constructive notice of the existence and nature of the subsidiary interests, the estate out of which the several easements were carved is taxable to the owner for its full value, on the ground that he was in the possession and occupation thereof and consented to be taxed for the same.

Bellows Falls Canal Company v. Walpole.
76-384.

A power-plant owned by a railroad company and used to generate electricity for the operation of its trolley lines and the lighting of various buildings is not a part of the "road," nor real estate used in the "ordinary business" of the corporation, and is taxable in the town where it is situated.

Boston & Maine Railroad v. Franklin.
76-459.

Under section 1, chapter 64, Public Statutes, and the amendments thereto, the property of railroad corporations should be taxed at a rate as nearly equal as may be to the average rate upon all other taxable property throughout the state, and not at the average rate imposed upon such property as is in fact taxed.

Boston & Maine Railroad v. State. 76-515.

In determining the value of "other property" for the purpose of assessing the taxes of railroad corporations, the state board of equalization is not restricted to the returns of local assessors, but is required to investigate the subject for itself and to correct such returns if any property is found to have been undervalued, or to have escaped taxation.

Id.

(1) Resident.

Real estate in the possession of a tenant in common should be taxed to him as resident except in the case of

his refusal to be assessed beyond the share claimed by him.

Randall v. Watson. 70-236.

(2) Non-resident.

Where an owner of real estate requests that it be taxed to a domestic corporation holding the premises under a lease, he is not thereby estopped from objecting to an improper assessment of the tax as non-resident.

Randall v. Watson. 70-236.

An ice-house standing on leased land is real estate for purposes of taxation, and may be held for all taxes assessed against the holder of the legal title.

O'Donnell v. Meredith. 75-272.

(C) Defective.

See Taxation (1) 76-372 (*supra*).

Where real estate is occupied by a tenant who refuses to be taxed therefor, an assessment of the premises as "buildings and homestead," without further description or specification, is a defect which is sufficient to invalidate a sale for unpaid taxes.

Greeley v. Beckman. 75-413.

IV. APPORTIONMENT.

An apportionment of the railroad and insurance taxes by the state treasurer is a judicial act which cannot be collaterally attacked; but a party aggrieved by his decision may have relief by a writ of certiorari.

Pittsfield v. Exeter. 69-336.

When the stock of an insurance company organized under the laws of, and doing business in the state, is in the possession of an administrator, the tax thereon is to be apportioned between the state and the town in which such administrator resides; and such town is entitled to a share of the tax upon the stock of railroad corporations in this state so held, if the selectmen have taken an invoice

of the stock and transmitted to the state treasurer a statement thereof, as required by P. S., c. 57, s. 2.

Id.

V. EXEMPTIONS IN GENERAL.

Court houses and jails are exempt from taxation, but county farms are not.

Grafton County v. Haverhill. 68-120.

Water works owned by one town and located in another are not exempt from taxation in the town in which they are located, under P. S., c. 55, s. 2.

Newport v. Unity. 68-587.

But see *Canaan v. Enfield Fire District.*
74-517.

A stock of groceries kept for sale by an association incorporated for religious, moral, charitable, and benevolent purposes is not exempted from taxation as property held "for the purposes of said corporation."

Alton Bay Campmeeting Association v. Alton. 69-311.

Under P. S., c. 55, s. 2, real estate owned by a seminary of learning is exempted from taxation only when it is used for school purposes.

New London v. Colby Academy. 69-443.

The rented real estate of a corporation formed solely for benevolent and charitable purposes is not exempted from taxation as property "used for the purposes of the association."

Young Men's Christian Association v. Keene. 70-223.

Under Laws of 1895, c. 108, P. S., page 227, savings banks are not exempted from taxation upon railroad bonds secured by mortgage of real estate situate within this state and of all other property, rights, and franchises of the corporation.

State v. Manchester Savings Bank. 71-535.

A plant designed for generating and distributing electric light and power is not a "manufacturing establishment," within the meaning of P. S., c. 55, s. 11, entitling it to exemption from taxation.

Williams v. Park. 72-305.

Property of the Enfield Village Fire District, situate in Canaan, but used in the construction or operation of the water works of the district, is exempt from taxation.

Canaan v. Enfield Village Fire District.
74-517.

But see Laws 1911, c. 40.

A building used in connection with a church for the observance of religious services may be a house of public worship within the meaning of the statute exempting such property from taxation.

St. Paul's Church v. Concord. 75-420.

A house of public worship is not taxable merely because it is sometimes used for secular purposes when not needed for the religious purposes to which it is primarily devoted, nor because it is occasionally and temporarily occupied for entertainments by parties who pay for the privilege.

Id.

The legislature cannot, conformably to the constitution, provide for the taxation of standing wood and timber at a rate less than that imposed upon property in general.

Opinion of the Justices. 76-609.

It is within the power of the legislature to exempt certain classes of property from taxation by omitting them from the list of taxable estate, or by specially exempting them.

Id.

The legislature may classify money at interest for purposes of taxation, as in chapter 83, Laws of 1911, tax one class, and exempt another.

Id.

See also *Opinion of the Justices.* 77-611.

A town which owns lands within its limits may legally agree that a lessee thereof shall not be taxed during the term of the lease, and is liable to him in an action for assumpsit for taxes he has paid.

In making the contract and in levying the tax, the town acted in different capacities, one public and the other private.

The argument that the covenant in the lease amounts to an agreement to exempt the lessee from the burden of taxation which it was bound to bear is not well founded. An exemption from taxation is in the nature of a gratuity, while the agreement here is a part of the consideration for the payment of a certain rental.

Hampton, etc., Co. v. Hampton. 77-373.

We are of opinion that there is no difference in principle between the exemption from taxation of summer hotel property and the manufacturing and other property specified in the Public Statutes, chapter 55, sections 11 and 12; and that the power of the legislature, either by special or general laws, to make or authorize such exemptions is the same in the one case as in the other.

Opinion of the Justices. 70-642.

(A) By Vote of Town or City Councils.

The vote of a town under General Laws, c. 53, s. 10, P. S., c. 55, s. 11, to exempt from taxation for the term of ten years an establishment for manufacturing purposes, provided a specified sum is expended in the same, exempts the real estate as well as the improvements thereon, although the real estate had been formerly taxed.

Franklin Needle Company v. Franklin.
65-177.

A vote of city councils exempting from taxation the manufacturing establishment of A does not operate as an exemption of real estate owned by B, but leased to A

and used by the latter for the purposes of the exempted business.

Portsmouth Shoe Company v. Portsmouth.
74-222.

(1) Invalid When.

A vote of a town to exempt from taxation "any establishment hereafter erected in this town for the manufacture of fabrics, etc.," is not sufficient under the statute to exempt a manufacturing establishment afterwards erected which was not mentioned in the vote; and parol evidence is not admissible to explain or vary the vote of the town as recorded.

Franklin Pulp Company v. Franklin. 66-274.

Neither a town nor a city can by vote exempt from taxation property not employed in manufactures.

Kimball Carriage Company v. Manchester.
67-483.

Where the vote of a town exempting from taxation an electric light and power plant is so connected with the exemption of a manufacturing establishment that the two cannot be separated and treated independently, the entire vote must be regarded as unauthorized and void.

Williams v. Park. 72-305.

(B) Burden Upon Party Seeking Exemption.

It is incumbent upon the party who asserts a claim of exemption from taxation to show that the privilege is conferred by language which admits of no other conclusion; and he is not entitled to a construction which extends beyond its obvious import the language employed.

State v. Manchester Savings Bank. 71-535.

VI. ABATEMENT.

See (I) 76-372 (III-B) 76-384 (*supra*).

In a proceeding for the abatement of taxes, the question technically in issue is whether the petitioner is required

by the assessment to contribute more than his fair share of the public expense; but the true value of his property is not technically in issue, although it may become material in the course of the evidence.

Winnipiseogee Lake Cotton & Woolen Mfg. Co. v. Laconia. 74-82.

The fact that property is assessed for the purposes of taxation at more than its fair market value is not sufficient to sustain the owner's petition for abatement in the absence of evidence that such valuation is disproportionate to that placed upon other property in the taxing district; and in the absence of such evidence the petitioner is not entitled to a finding that other property in the taxing district was assessed at its fair value by force of the presumption of a performance of duty by public officers.

Clark v. Middleton. 74-188.

(A) Should Be Allowed, When.

Taxation of the owner of real estate because of his net income from it, for a sum which, if placed at interest, would produce a sum equal to such income, is, in effect, taxation of the real estate, and is not authorized by law.

Kennard v. Manchester. 68-61.

A savings bank is not entitled to an abatement of taxes either because it receives no income from a portion of its deposits, or because its surplus is less relatively than that of other savings banks.

Petition of the Union Five Cent Savings Bank. 68-384.

The tax of a savings bank may be abated when its assets have become reduced below the amount due depositors.

Petition of the Wolfeboro Savings Bank. 69-84.

Over valuation of some classes of a taxpayer's estate does not entitle him to an abatement if the error is neutralized by an under valuation of other property.

Amoskeag Manufacturing Co. v. Manchester. 70-200.

An abatement of taxes is granted on the ground that the sum assessed is in excess of the petitioner's share of the common burden, and not because the appraisal of his estate is dissimilar to that of other taxpayers in the same business or owning the same kind of property.

Id.

The finding of referees that an incorrect statement of the amount of property in a tax inventory was made in good faith, with no intent to mislead the assessors, is conclusive as to the purpose with which such statement was made.

Id.

An objection to the sufficiency of a description of real estate in a tax inventory will be regarded as waived when made for the first time at the law term.

Id.

A tax upon polls cannot be considered in determining the amount of the abatement to which a taxpayer is entitled because of over valuation of his taxable estate; and one who has paid the tax assessed against him is entitled, upon maintaining a petition for abatement, to judgment for the excess so paid, with interest at six per cent.

Amoskeag Manufacturing Company v. Manchester. 70-336.

An abatement of taxes is granted only when it appears that the petitioner's property is assessed at a rate of valuation greater than that of all other property, real and personal, in the town.

Winnipiseogee Lake Cotton & Woolen Mfg. Co. v. Laconia. 73-337.

One who fails to return an inventory of property for which he is taxable has no right of appeal from any taxes assessed against him for that year.

Bartlett v. New Boston. 77-476.

Selectmen have no authority to waive the filing of the

tax inventory required by section 8, chapter 57, of the Public Statutes.

Parsons v. Durham. 70-44.

Selectmen acting under Laws 1879, c. 46, s. 2, imposing doomsage upon one omitting to file the inventory required by General Laws, c. 55, act in a judicial capacity, and are not liable for errors of judgment, unintentional mistakes, or irregularities in the assessment.

Fawcett v. Dole. 67-168.

(B) Procedure and Evidence.

See (I) *supra*.

(1) Procedure.

An order for abatement of taxes drawn up, but not filed because of exceptions which were taken during the hearing upon the petition for abatement and were subsequently over-ruled, may be filed at a later term and a decree made accordingly.

Winnipiseogee Lake Cotton & Woolen Mfg. Co. v. Gifford. 67-326.

A non-resident payer of taxes on personal property may appeal from the selectmen's refusal to abate his tax at any time within nine months after receipt of actual notice of the tax.

Downing v. Farmington. 68-187.

The right of appeal to the supreme (superior) court for an abatement of taxes is not lost by failure to comply with that statutory requirement for the filing of an inventory through accident, mistake, or misfortune.

Parsons v. Durham. 70-44.

When the city assessors, in a fair exercise of their judgment, undervalue certain property, thereby comparatively overvaluing property of another, they cannot be compelled by *mandamus* to increase the valuation of the former, but the remedy should be by abatement proceedings brought

by the party overtaxed within nine months after a reasonable opportunity to ascertain the valuation.

Manchester v. Fernald. 71-153.

The mere fact that the plaintiff's property is assessed upon a lower valuation than that of other similar property in the town does not furnish sufficient reason for the dismissal of his petition for an abatement of taxes.

Winnipiseogee Lake Cotton & Woolen Mfg. Co. v. Laconia. 73-337.

The sole remedy of one who seeks to avoid payment of a sewer tax on the ground of illegal assessment is to apply to the selectmen for an abatement, and in the event of their neglect or refusal, to seasonably file a petition in the superior court for a like purpose.

Rowe v. Hampton. 75-479.

The rules of evidence applicable in ordinary judicial proceedings are to be observed upon the trial of an appeal from an assessment of taxes.

Boston & Maine Railroad v. State. 76-515.

(2) Evidence.

The common-law rules of evidence are to be applied in the trial of a tax appeal before referees appointed under section 9, chapter 227, Public Statutes, unless the parties consent to be governed by some different standard.

On the trial of an appeal from taxes assessed against a railroad company, the members of the state board of equalization cannot be required to testify as to the methods adopted by them in determining the value of the appellants' property.

Boston & Maine R. R. v. State. 76-86.

In a proceeding for abatement of taxes, a record of a judgment in a prior suit between the same parties as to the same property, if not too remote in point of time, is

competent but not conclusive of the value of the taxed property.

Winnipiseogee Lake Cotton and Woolen Mfg. Co. v. Gilford. 67-514.

A judgment on appeal from a refusal of selectmen to abate taxes is conclusive evidence of the value of the property assessed at the time of assessment, and is admissible, together with testimony as to increase or decrease of value since the prior assessment, in a subsequent suit.

Winnipiseogee Lake Cotton & Woolen Mfg. Co. v. Laconia. 68-284.

A judgment rendered on appeal from the refusal of selectmen to abate taxes is not evidence of the true value of the property, in a proceeding for the abatement of a tax subsequently assessed upon the same property.

Winnipiseogee Lake Cotton & Woolen Mfg. Co. v. Laconia. 74-82.

In a subsequent suit for a different cause of action, a prior judgment between the same parties is competent and conclusive evidence of only such facts as were technically in issue and actually tried in the prior suit; and the facts technically in issue in the former proceeding are such as upon the face of the pleadings were essential to be established by one party or the other in that action, and not such as became material by the course of the evidence.

Id.

The assessment of a tax may be proved by an unsigned record thereof which is shown to have been made by the selectmen.

Jaffrey v. Smith. 76-168.

VII. COLLECTION OF TAXES.

The selectmen of any town may cause any tax to be collected by suit at law or bill in equity, P. S., c. 60, s. 17.

Whether the suit should be in the name of the town or of the officer charged with the collection of the tax may

not be very material as to the maintenance of the action, although the latter seems to be the usual course.

Canaan v. District. 74-517, 536.

A contract between a tax collector and a town, whereby the former guarantees the latter against loss on account of unpaid taxes, is void as contrary to public policy.

An agreement between the selectmen and a collector, that a tax warrant shall continue in force after the town has been fully paid and until all taxes have been collected, is unauthorized and void.

A payment of all outstanding taxes by a collector, in pursuance of invalid agreements with the town, is wholly inoperative and does not exempt a delinquent taxpayer from arrest.

Page v. Claggett. 71-85.

A collector of taxes is liable in assumpsit for the excess of illegal fees paid by a landowner to prevent the sale of his land for taxes; and a collector is entitled to only one dollar for advertising all the lands included in a single advertisement.

Benton v. Goodale. 66-424.

When the true owner repeatedly pays the taxes assessed upon non-resident land, in the name of a deceased person, it is not such conclusive evidence of ownership as to entitle the taxpayer to be treated by the collector as the known owner.

Benton v. Merrill. 68-369.

The statutory provision that unpaid taxes may be collected by suit at law or bill in equity, P. S., c. 60, s. 17, does not authorize the rendition of a personal judgment against a non-resident delinquent.

Winchester v. Stockwell. 75-322.

(A) Warrant.

A tax sale will not be set aside because of an issue of a defective warrant for the collection of non-resident taxes,

when there is a valid general warrant issued in conformity with General Laws, c. 57, s. 8, P. S., c. 59, s. 7.

Benton v. Merrill. 68-369.

(B) Sale for Non-Payment of Taxes and What may be Sold.

An ice-house taxed as real estate may be sold for taxes if the same was not paid before January 1, following the assessment of tax, and no personal property has been exposed within fourteen days after notice of tax.

O'Donnell v. Meredith. 75-272.

(1) Valid.

See (VII-B, 2) *infra*.

A tax sale will not be invalid because the collector filed unattested copies of the original return as an account of sale, nor because the town clerk makes list of redemptions from information seasonably furnished by the collector.

Benton v. Merrill. 68-369.

A tax sale of unimproved, non-resident lands is not invalid because the taxes thereon were not assessed in the name of an unknown owner, or in the name of one claiming title thereto, who was not in fact the owner.

Lime Rock National Bank v. Henry. 69-298.

A father is not precluded by the relationship from acquiring a valid title at a tax sale of his son's land.

Langley v. Batchelder. 69-566.

The advertisement of a sale upon the resident list is sufficient if it contains the name of the person to whom the land was taxed instead of the actual owner at the time of sale; and such advertisement need not state that the place of sale is a public place.

Id.

A tax sale is not invalidated by the failure of the collector to file an account of the sale with the town clerk within ten days.

Id.

(2) Invalid.

The requirement of the statute that the collector shall on or before the first day of September send to the owners of non-resident property, or their agents if known, a bill of their taxes, is one which must be complied with to render a sale of land for non-payment of taxes valid.

Davis v. Sawyer. 66-34.

In the collection of taxes of residents, an advertisement of a collector's sale of real estate in which the name of the occupant, at the time of posting such notice, is not stated, as required by Gen. Laws, c. 58, s. 14, P. S., c. 60, s. 14, is insufficient, and a sale made upon such notice is invalid.

Amoskeag Savings Bank v. Alger. 66-414.

A tax sale of non-resident land cannot be sustained when the amount of taxes assessed thereon is not inserted in the collector's list and advertisement as required by Gen. Laws, c. 58, ss. 1-3, P. S., c. 60, ss. 1-3.

Derry Bank v. Griffin. 68-183.

A tax sale is rendered invalid by statements of the purchaser made at the time of the sale for the purpose and with the effect of preventing competition.

Bickford v. Poor. 68-443.

An omission to assess a tax against the known owner and occupant of real estate, and its erroneous assessment in the non-resident list, are sufficient to invalidate a collector's sale.

Randall v. Watson. 70-236.

Where real estate is occupied by a tenant who refuses to be taxed therefor, an assessment of the premises as "buildings and homestead," without further description or specification, is a defect which is sufficient to invalidate a sale for unpaid taxes.

Greeley v. Beckman. 75-413.

In the proceeding to set aside a tax collector's deed, the assessment by the selectmen is open to attack upon the

ground that it was not made against the party designated by statute.

An assessment of a non-resident tax in the name of one who was neither the owner nor the original proprietor of the land, and who was not in possession or actual occupation of it, is illegal; and a sale and conveyance of the premises for non-payment of such tax transfers no title to the purchaser.

Glynn v. Maxfield. 75-482.

(C) Requisites of Tax Sale.

A description sufficient for the invoice is sufficient in an advertisement of a sale for non-payment of taxes.

Langley v. Batchelder. 69-566.

(1) Resident.

See (VII-B, 1) 69-566 (VII-B, 2) 66-414 (*supra*).

(2) Non-Resident.

See (VII-B, 2) *supra*.

The statute requiring tax collectors to send to known owners of non-resident property a bill of their taxes is mandatory; and a sale of land for non-payment of the tax upon it where this duty has been omitted is invalid.

Davis v. Sawyer. 66-34.

(D) Tax Deed and Requisites of.

As against a previously existing title, the acknowledgment of a tax deed is not essential to its validity.

Langley v. Batchelder. 69-566.

The validity of a tax collector's deed is not affected by an erroneous statement of the consideration.

Id.

(E) Tax List.

Records and returns may be amended, upon parol evidence, to conform to the truth of the fact.

Davis v. Sawyer. 66-34.

Langley v. Batchelder. 69-566.

VIII. REMEDIES FOR AN ILLEGAL ASSESSMENT.

The remedy against a tax illegally assessed is by appeal from the assessment.

Bradley v. Laconia. 66-269.

Where exempted property is assessed for purposes of taxation, the owner cannot plead the exemption in defence of an action for recovery of the tax, but must file a petition for an abatement within the time limited by statute.

Canaan v. Enfield Village Fire District.
74-8.

IX. COLLECTOR'S LIABILITY.

(A) Liability in Assumpsit.

A collector of taxes is liable in assumpsit for the excess of illegal fees paid by a landowner to prevent the sale of his lands for taxes.

Benton v. Goodale. 66-424.

Eaton v. Noyes. 76-52.

A collector who personally delivers the copy of notice of a tax sale at a newspaper office may charge for actual travel to the place of publication and return; but if the notice is sent by mail, he cannot collect the statutory mileage.

Eaton v. Noyes. 76-52.

(B) Liability in Extent.

A *de facto* collector is liable to an extent for neglect to pay to the town treasurer taxes collected under a defective warrant.

Nason v. Fowler. 70-291.

An extent, by a town treasurer, against a collector of taxes is a writ in the nature of final process, must be strictly construed, and is void if issued for a greater sum than is due, or if not preceded by a demand for uncollected taxes expressly required by the warrant.

Ayer v. Goss. 71-66.

(C) Liability of Sureties on Collector's Bonds.

It is immaterial whether Brown was collector of taxes *de jure*, or only *de facto*. The defendants (sureties), having bound themselves for the faithful performance of his duties as collector, are estopped from denying that he was such officer.

Seabrook v. Brown et al. 71-618.

(D) Disqualified to Hold the Office of Selectman.

A collector of taxes of a previous year, who has not completed the collection of the taxes on his list nor been discharged from his liability to the town as collector, is within the prohibition of Gen. Laws, c. 40, s. 5 (P. S., c. 43, s. 34) and disqualified to hold the office of selectman.

Attorney-General v. Marston. 66-485.

X. PURCHASER AT TAX SALE AND RIGHT OF.

Under Laws of 1895, c. 64, P. S., page 221, the purchaser at an invalid tax sale is entitled to such reimbursements for taxes, expenses, and interest, as justice may require.

Greeley v. Beckman. 75-413.

A town which purchases realty at a tax sale cannot thereafter maintain an action against the owner for the unpaid taxes, either in its own name or that of its collector.

Winchester v. Stockwell. 76-193.

Since the enactment of chapter 64, Laws 1895, the right of a town to purchase land sold for taxes is not restricted to an adjourned sale.

Id.

XI. REDEMPTION BY DELINQUENT TAX PAYER.

A guardian *de son tort* cannot purchase his ward's land at a tax sale.

Thornton v. Gilman. 67-392.

A delinquent taxpayer must pay the legal costs incurred at the time of the payment of his tax in order to prevent a sale of his property.

Eaton v. Noyes. 76-52.

XII. COLLATERAL LEGACY AND SUCCESSION TAX.

The statute imposing a tax upon collateral legacies and successions (Laws 1905, c. 40) is not in conflict with the constitution.

Thompson v. Kidder. 74-89.

There is no constitutional objection to the imposition of a tax upon property passing by will or inheritance which shall be assessed at different rates upon classes standing in different relations to the original owner, or between which there is reasonable ground for distinction.

Opinion of the Justices. 76-597.

The imposition of a tax upon property passing by any conveyance intended to take effect in possession or enjoyment after the decease of the grantor, not for the purpose of raising revenue, but to prevent the fraudulent use of such transfers, is not unconstitutional on the ground that it unreasonably limits the right of freedom of contract.

Carter v. Craig. 77-200.

Under the provision of the constitution which authorizes the enactment of such laws as will promote the public welfare, the legislature is empowered to impose reasonable restrictions on the freedom of action secured to individuals by the bill of rights; and when the legislative purpose is clearly constitutional, the court cannot declare an act invalid unless the restrictions thereby imposed are such that a fair-minded man must pronounce them unreasonable.

Id.

Money deposited in a foreign savings bank and belonging to the estate of a person domiciled here at the time of his decease is constructively property within the jurisdiction of this state, is subject to the inheritance tax im-

posed by chapter 40, Laws 1905, and is not exempted from the operation of that statute by the fact that it is also liable to a similar tax in the state where the bank is located.

Mann v. Carter. 74-345.

Shares of stock in a domestic corporation, which form part of the estate of a non-resident decedent, constitute property within the jurisdiction of this state, and are subject to the tax imposed by chapter 40, Laws 1905.

Where the estate of a non-resident decedent consists of shares in a corporation chartered in this and other states, but having only a single issue of stock, the inheritance tax collectible under the law of this state is to be computed upon such proportional part of the market value of the shares as the value of the company's franchises and property here situate bears to the value of all its franchises and property.

A foreign executor or administrator cannot maintain a petition for license to sell the decedent's personalty here situate, under section 23, chapter 189, Public Statutes, if any part of the estate within this jurisdiction is subject to the tax imposed by chapter 40, Laws 1905.

Gardiner v. Carter. 74-507.

But see Laws 1915, c. 106.

Section 1, chapter 68, Laws 1907, is amendatory, and not merely declaratory, of the original inheritance-tax statute.

The question whether collateral legacies are taxable is to be determined in accordance with the statute in force at the date of the testator's decease.

A legacy to a charitable, educational, or religious society or institution in this state, whose property, when used exclusively in carrying out the purposes of the association, is exempt from taxation, is not subject to the tax imposed by chapter 40, Laws 1905, although the legatee owns taxable estate and intends to invest the proceeds of the legacy in such property.

A legacy to a society organized for religious, educational, or philanthropic purposes, whose charity is administered for the benefit of the public within this state, is not subject to taxation under chapter 40, Laws 1905, notwithstanding such association confers particular benefits upon its own membership or a favored class, requires its beneficiaries to pay an established fee, and acknowledges formal allegiance to a national body incorporated in another jurisdiction.

A legacy to a missionary society existing in this jurisdiction, whose charity is of such a character and so administered as not to be of substantial benefit or advantage to the people of this state, is subject to the tax imposed by chapter 40, Laws 1905.

Carter v. Whitcomb. 74-482.

Property bequeathed to religious societies, upon a trust to expend the income thereof for the maintenance of public worship, is not liable to the tax imposed on collateral legacies.

Carter v. Eaton. 75-560.

A bequest to a religious society, upon a trust to use the income for the benefit of the church, is not subject to the tax imposed upon collateral legacies.

A bequest to a religious and charitable corporation which is authorized to use its funds in other states and countries, but whose affairs are so administered as to be of substantial benefit to the people of New Hampshire, is not subject to the tax imposed upon collateral legacies.

Carter v. Story. 76-34.

A direction in a will, that the executor shall pay from the estate inheritance taxes due upon legacies to individuals, so that the legatees may be benefitted to the full amount of their legacies, does not apply to a legacy to persons named as trustees of a fund for charitable purposes.

Where an executor is compelled to pay inheritance taxes imposed by the law of another state in order to obtain possession of property there situate, the amount so paid

is not to be deducted *pro rata* from legacies not expressly exempted from such a burden, unless such an intention is disclosed by the will.

Kingsbury v. Bazeley. 75-13.

Where the owner of a farm agrees to convey the same by will in consideration of support furnished to him and his wife during their lives, the property so passing is subject to taxation under section 1, chapter 68, Laws 1907, unless the devisee is one of the excepted class.

Carter v. Craig. 77-200.

Comparative Statements.

No. 1.

1914.

| | |
|---|------------------------|
| Total inventory valuation of towns..... | \$386,964,626.00 |
| Total valuation of unincorporated places..... | 3,913,000.00 |
| | <hr/> \$390,877,626.00 |
| Taxes assessed in towns | \$6,691,155.04 |
| Taxes assessed in unincorporated places | 9,571.62 |
| | <hr/> \$6,700,726.66 |
| Average rate per \$100..... | \$1.65 |

1915.

| | |
|--|------------------------|
| Total inventory valuation of towns..... | \$394,278,320.00 |
| Total valuation of unincorporated places..... | 4,567,160.00 |
| | <hr/> \$398,845,480.00 |
| Taxes assessed in towns | \$6,962,882.83 |
| Taxes assessed in unincorporated places | 13,213.98 |
| | <hr/> \$6,976,096.81 |
| Average rate per \$100..... | \$1.68 |
| Increase of inventory valuation in 1915 over 1914 | \$7,967,854.00 |
| Increase of taxes in towns same period..... | \$271,727.79 |
| Increase in taxes in unincorporated places, same period | \$3,642.36 |
| Total increase of taxes in towns and unincorporated places since 1910..... | \$1,725,855.99 |
| Total increase of valuation in towns and unincorporated places, same period..... | \$155,466,209.00 |
| Decrease in average tax rate on each \$100, same period | \$0.378 |
| Amount exempted to soldiers, 1907..... | \$2,320,590.00 |
| Amount exempted to soldiers, 1908..... | \$2,351,449.00 |
| Amount exempted to soldiers, 1909..... | \$2,351,415.00 |
| Amount exempted to soldiers, 1910..... | \$2,307,837.00 |
| Amount exempted to soldiers, 1911..... | \$2,226,693.00 |
| Amount exempted to soldiers, 1912..... | \$2,270,215.00 |
| Amount exempted to soldiers, 1913..... | \$2,241,452.00 |
| Amount exempted to soldiers, 1914..... | \$2,035,925.00 |
| Amount exempted to soldiers, 1915..... | \$2,018,942.00 |

No. 2.

INVENTORIES, LESS POLLS.

| COUNTY. | 1914. | 1915. | Increase. | Decrease. |
|--------------------------------|----------------------|----------------------|--------------------|------------------|
| Rockingham | \$41,757,215 | \$42,209,389 | \$452,174 | ..... |
| Strafford | 28,953,811 | 29,324,546 | 370,735 | ..... |
| Belknap | 19,109,089 | 19,557,290 | 448,201 | ..... |
| Carroll | 15,199,674 | 15,227,019 | 27,345 | ..... |
| Merrimack | 44,532,818 | 45,592,386 | 1,059,568 | ..... |
| Hillsborough | 117,411,028 | 120,677,796 | 3,266,768 | ..... |
| Cheshire | 29,578,257 | 30,918,610 | 1,340,353 | ..... |
| Sullivan | 17,607,696 | 17,991,271 | 383,575 | ..... |
| Grafton | 39,915,926 | 39,475,863 | ..... | \$440,063 |
| Coos | 32,899,112 | 33,304,150 | 405,038 | ..... |
| | <u>\$386,964,626</u> | <u>\$394,278,320</u> | <u>\$7,753,757</u> | <u>\$440,063</u> |
| Unincorporated places | <u>3,913,000</u> | <u>4,567,160</u> | <u>654,160</u> | <u>.....</u> |
| | <u>\$390,877,626</u> | <u>\$398,845,480</u> | <u>\$8,407,917</u> | <u>\$440,063</u> |
| Net increase | | | \$7,967,854 | |

No. 3.

TAXES.

| COUNTY. | Taxes. | | | Rate. | |
|--------------------------------|-----------------------|-----------------------|---------------------|---------------|---------------|
| | 1914. | 1915. | Increase. | 1914. | 1915. |
| Rockingham .. | \$784,053.48 | \$814,297.15 | \$30,243.67 | \$1.81 | \$1.86 |
| Strafford | 537,270.63 | 554,907.98 | 17,637.35 | 1.78 | 1.82 |
| Belknap | 312,282.41 | 322,193.18 | 10,910.77 | 1.57 | 1.59 |
| Carroll | 231,209.12 | 227,544.67 | *3,664.45 | 1.46 | 1.43 |
| Merrimack | 746,441.85 | 778,570.04 | 32,128.19 | 1.61 | 1.64 |
| Hillsborough .. | 2,004,411.31 | 2,099,672.46 | 95,261.15 | 1.64 | 1.67 |
| Cheshire | 556,811.63 | 569,844.52 | 13,032.89 | 1.82 | 1.78 |
| Sullivan | 307,873.73 | 322,919.86 | 15,046.13 | 1.68 | 1.73 |
| Grafton | 677,101.82 | 703,446.88 | 26,345.06 | 1.63 | 1.72 |
| Coos | 533,699.06 | 568,486.09 | 34,787.03 | 1.56 | 1.65 |
| | <u>\$6,691,155.04</u> | <u>\$6,962,882.83</u> | <u>\$271,727.79</u> | <u>\$1.66</u> | <u>\$1.70</u> |
| Unincorporated places | <u>9,571.62</u> | <u>13,213.98</u> | <u>3,642.36</u> | <u>.24</u> | <u>.29</u> |
| | <u>\$6,700,726.66</u> | <u>\$6,976,096.81</u> | <u>\$275,370.15</u> | <u>\$1.65</u> | <u>\$1.68</u> |

*Decrease.

No. 4.

STATE REVENUE FROM TAXES AND FEES, INCREASE AND DECREASE OF STATE DEBT ANNUALLY, AND AMOUNT OF STATE DEBT EACH YEAR.

| Year. | Direct State tax. | Revenue from other sources. | Total revenue. | State Debt. | | Total. State debt. |
|-------|----------------------|--------------------------------|-------------------|--------------|--------------|-----------------------|
| | | | | Increase. | Decrease. | |
| 1900 | \$425,000.00 | \$264,264.19 | \$689,264.19 | ..... | \$216,269.11 | \$1,118,798.84 |
| 1901 | 425,000.00 | 272,510.21 | 697,510.21 | ..... | 110,166.03 | 1,008,166.03 |
| 1902 | 425,000.00 | 365,972.44 | 790,972.44 | ..... | 252,200.55 | 756,432.36 |
| 1903 | 425,000.00 | 451,333.53 | 876,333.53 | ..... | 109,621.40 | 646,810.96 |
| 1904 | 425,000.00 | 279,550.27 | 704,550.27 | ..... | 29,041.99 | 617,768.97 |
| 1905 | 300,000.00 | 281,707.75 | 581,707.75 | \$171,191.31 | ..... | 788,960.28 |
| 1906 | 425,000.00 | 302,964.96 | 727,964.96 | 109,175.28 | ..... | 898,135.56 |
| 1907 | 500,000.00 | 399,977.04 | 899,977.04 | 229,996.63 | ..... | 1,128,132.19 |
| 1908 | 500,000.00 | 405,823.01 | 905,823.01 | 62,766.68 | ..... | 1,190,898.87 |
| 1909 | 500,000.00 | 478,038.75 | 978,038.75 | 230,902.31 | ..... | 1,421,801.18 |
| 1910 | 800,000.00 | 894,636.54 | 1,694,636.54 | ..... | 128,591.85 | 1,293,209.33 |
| 1911 | 600,000.00 | 836,314.34 | 1,436,314.34 | 170,638.35 | ..... | 1,463,847.68 |
| 1912 | 700,000.00 | 1,007,201.37 | 1,707,201.37 | ..... | 76,809.34 | 1,387,038.34 |
| 1913 | 800,000.00 | 1,194,901.77 | 1,994,901.77 | ..... | 151,835.36 | 1,235,202.98 |
| 1914 | 800,000.00 | 1,414,388.20 | 2,214,388.20 | ..... | 269,699.01 | 965,503.97 |
| 1915 | 800,000.00 | 1,293,558.75 | 2,093,558.75 | 134,972.85 | ..... | 1,100,476.82 |

No. 5.

REVENUE RECEIVED BY COUNTIES, CITIES AND TOWNS IN ADDITION TO TAXES LOCALLY ASSESSED.

| Year. | Insurance tax. | Railroad tax. | Savings bank tax. | Literary fund. | Liquor license. | Total. |
|-------|-------------------|------------------|----------------------|-------------------|--------------------|--------------|
| 1900 | \$10,260.00 | \$225,093.16 | \$293,627.85 | \$32,844.00 | ..... | \$561,824.01 |
| 1901 | 10,216.50 | 224,622.94 | 311,191.62 | 34,274.13 | ..... | 580,305.19 |
| 1902 | 10,256.48 | 223,782.96 | 328,854.97 | 33,929.50 | ..... | 596,823.91 |
| 1903 | 10,185.96 | 229,553.05 | 347,351.99 | 39,780.16 | ..... | 626,871.16 |
| 1904 | 10,124.84 | 224,277.54 | 361,961.99 | 36,529.90 | \$274,909.84 | 907,804.11 |
| 1905 | 10,143.82 | 237,106.66 | 380,725.38 | 36,817.00 | 366,266.43 | 1,031,059.29 |
| 1906 | 10,174.57 | 263,949.61 | 413,641.38 | 39,402.95 | 359,824.86 | 1,086,993.37 |
| 1907 | 10,152.59 | 276,897.62 | 446,872.57 | 40,352.11 | 363,256.53 | 1,137,531.42 |
| 1908 | 11,180.09 | 279,952.63 | 447,660.83 | 40,499.55 | 289,521.78 | 1,068,814.88 |
| 1909 | 11,411.63 | 306,701.19 | 457,340.91 | 40,348.98 | 289,302.57 | 1,105,105.28 |
| 1910 | 11,772.77 | 298,977.83 | 477,441.71 | 40,219.83 | 248,339.79 | 1,076,751.23 |
| 1911 | 12,541.15 | 275,593.92 | 492,560.27 | 41,403.12 | 249,103.48 | 1,071,201.94 |
| 1912 | 13,410.35 | 321,756.45 | 520,302.92 | 43,082.08 | 271,527.14 | 1,170,078.94 |
| 1913 | 14,413.51 | 320,007.38 | 548,793.65 | 43,644.57 | 265,947.78 | 1,192,806.89 |
| 1914 | 15,814.62 | 293,697.66 | 561,405.46 | 42,756.58 | 275,994.24 | 1,189,668.56 |
| 1915 | 15,994.29 | 272,135.39 | 567,995.19 | 43,277.65 | 276,064.35 | 1,175,466.87 |

No. 6.

TOTAL REVENUE OF COUNTIES, CITIES AND TOWNS,
AND AMOUNT OF DEBT ANNUALLY.

| Year. | Taxes assessed locally, including state and county taxes. | Other taxes received by counties, cities and towns. | Total. | State, county, city, town, school and precinct indebtedness. |
|-------|--|--|----------------|--|
| 1900 | \$3,978,962.05 | \$561,824.01 | \$4,540,786.06 | \$9,598,832.99 |
| 1901 | 4,034,940.75 | 580,305.19 | 4,615,245.94 | 9,503,271.28 |
| 1902 | 4,219,694.55 | 596,823.91 | 4,816,478.46 | 9,597,437.63 |
| 1903 | 4,295,215.53 | 626,871.16 | 4,922,086.69 | 9,729,358.94 |
| 1904 | 4,262,678.73 | 907,804.11 | 5,170,482.84 | 9,566,415.51 |
| 1905 | 4,548,523.53 | 1,031,059.29 | 5,579,582.82 | 9,748,518.12 |
| 1906 | 4,586,800.63 | 1,086,993.37 | 5,673,794.00 | 9,921,365.99 |
| 1907 | 4,725,840.64 | 1,137,531.42 | 5,863,372.06 | 10,168,970.99 |
| 1908 | 4,823,171.12 | 1,068,814.88 | 5,891,986.00 | 10,287,518.86 |
| 1909 | 5,342,268.41 | 1,105,105.28 | 6,447,373.69 | 10,192,201.75 |
| 1910 | 5,250,240.82 | 1,076,751.93 | 6,326,992.75 | 10,166,541.63 |
| 1911 | 5,529,961.51 | 1,071,201.94 | 6,601,163.45 | 10,106,067.55 |
| 1912 | 6,047,762.79 | 1,170,078.94 | 7,217,841.73 | 9,978,682.35 |
| 1913 | 6,377,330.41 | 1,192,806.89 | 7,570,137.30 | 9,884,814.93 |
| 1914 | 6,700,726.66 | 1,189,668.56 | 7,890,395.22 | 10,085,058.45 |
| 1915 | 6,976,098.81 | 1,175,466.87 | 8,151,565.68 | ..... |

No. 7.

VALUATION AND TAXES, PUBLIC SERVICE CORPORATIONS.

1914-1915.

| No. | | Valuation. | | Taxes. | |
|-----|--------------------------------------|--------------|--------------|--------------|--------------|
| | | 1914. | 1915. | 1914. | 1915. |
| 20 | Boston & Maine R. R.. | \$40,000,000 | \$36,500,000 | \$622,904.33 | \$577,146.57 |
| 1 | Glen Junction Transfer Co. | 20,000 | 20,000 | 330.00 | 336.00 |
| 1 | Grand Trunk R. R..... | 2,100,000 | 2,100,000 | 34,569.38 | 35,052.36 |
| 1 | Portland & Ogdens- burg R. R..... | 1,700,000 | 1,700,000 | 27,915.60 | 28,416.44 |
| 1 | Upper Coos R. R..... | 700,000 | 700,000 | 11,513.70 | 11,709.60 |
| 12 | Street Railways | 3,370,000 | 3,310,000 | 52,829.61 | 52,848.52 |
| 65 | Telephones | 3,945,050 | 4,110,750 | 65,093.32 | 69,060.60 |
| 4 | Telegraphs | 207,500 | 207,500 | 3,423.75 | 3,486.00 |
| 5 | Express Companies.... | 328,800 | 326,800 | 5,425.20 | 5,490.24 |
| 2 | Parlor Cars | 200,000 | 200,000 | 3,300.00 | 3,360.00 |
| 73 | Car Companies | 120,350 | 102,900 | 1,985.77 | 1,728.72 |
| 185 | | \$52,691,700 | \$49,277,950 | \$629,290.66 | \$788,635.05 |

VALUATION AND ASSESSMENT, 1915.

TABLE 1.

RAILROAD CORPORATIONS.

| NAMES. | Full value. | Taxed locally. | Taxable valuation. | Tax (Rate \$1.68) |
|--|---------------------|--------------------|-----------------------|----------------------|
| Boston & Maine R. R. | \$8,999,000 | \$323,114 | \$8,675,886 | \$145,754.88 |
| Boston & Lowell R. R. Corp. ($\frac{1}{2}$ Man- chester & Keene) .. | 242,225 | 21,880 | 220,345 | 3,701.79 |
| Connecticut River R. R. Co..... | 525,000 | 46,255 | 478,745 | 8,042.91 |
| Fitchburg R. R. Co... | 2,852,000 | 179,716 | 2,672,284 | 44,894.37 |
| Nashua & Acton R. R. | 75,300 | ..... | 75,300 | 1,265.04 |
| Nashua & Lowell R. R. Corp..... | 501,875 | 47,000 | 454,875 | 7,641.90 |
| Concord & Claremont (N. H.) R. R..... | 821,250 | 15,100 | 806,150 | 13,543.32 |
| The Concord & Mon- treal R. R..... | 14,487,000 | 1,402,612 | 13,084,388 | 219,817.71 |
| Concord & Ports- mouth R. R..... | 962,100 | ..... | 962,100 | 16,163.28 |
| Franklin & Tilton R. R. | 241,800 | ..... | 241,800 | 4,062.24 |
| Manchester & Law- rence R. R..... | 1,551,250 | 36,760 | 1,514,490 | 25,443.45 |
| Mt. Washington Ry. Co. | 59,900 | 25,000 | 34,900 | 586.32 |
| New Boston R. R. Co. | 50,000 | ..... | 50,000 | 840.00 |
| Northern R. R..... | 2,986,500 | 24,350 | 2,962,150 | 49,764.12 |
| Pemigewasset Valley R. R. | 547,500 | 1,000 | 546,500 | 9,181.20 |
| Peterborough R. R.. | 200,800 | 3,400 | 197,400 | 3,316.32 |
| The Peterborough & Hillsborough R. R. | 86,600 | 900 | 85,700 | 1,439.76 |
| Sullivan County R. R. | 803,000 | 7,600 | 795,400 | 13,362.72 |
| Suncook Valley R. R. | 104,900 | 7,800 | 97,100 | 1,631.28 |
| Wilton R. R. Co.... | 402,000 | 3,550 | 398,450 | 6,693.96 |
| <i>Sub-total.....</i> | <i>\$36,500,000</i> | <i>\$2,146,037</i> | <i>\$34,353,963</i> | <i>\$577,146.57</i> |

| NAMES. | Full value. | Taxed locally. | Taxable valuation. | Tax (Rate \$1.68) |
|---|--------------------|-------------------|-----------------------|----------------------|
| Glen Junction Transfer Co.—Owen Shepard, Treas., 30 Broad St., N. Y. City..... | \$20,000 | ..... | \$20,000 | \$336.00 |
| Grand Trunk Ry. Co. of Canada—W. H. Ardley, Comptroller, Montreal, Canada.. | 2,100,000 | \$13,550 | 2,086,450 | 35,052.36 |
| The Portland & Ogdensburg Railway—Maine Central R. R., Portland, Me..... | 1,700,000 | 8,545 | 1,691,455 | 28,416.44 |
| Upper Coos R. R. (N. H.)—Maine Central R. R., Portland, Maine | 700,000 | 3,000 | 697,000 | 11,709.60 |
| <i>Sub-total.....</i> | <i>\$4,520,000</i> | <i>\$25,095</i> | <i>\$4,494,905</i> | <i>\$75,514.40</i> |
| Berlin Street Ry.—E. W. Gross, Treas., Berlin, N. H..... | \$125,000 | \$6,000 | \$119,000 | \$1,999.20 |
| Chester & Derry R. R. Association—F. J. Shepard, Treasurer, Derry, N. H..... | 50,000 | ..... | 50,000 | 840.00 |
| Citizens Railway Materials Co.—Boston & Maine R. R..... | 5,000 | ..... | 5,000 | 84.00 |
| Claremont Ry. & Lighting Co.—Richard W. Berliner, Manager, Claremont, N. H..... | 150,000 | 300 | 149,700 | 2,514.96 |
| Dover, Somersworth & Rochester St. Ry. Co.—F. E. Webster, Treas., 50 Merrimack St., Haverhill, Mass. | 275,000 | 23,475 | 251,525 | 4,225.62 |

| NAMES. | Full value. | Taxed locally. | Taxable valuation. | Tax (Rate \$1.68) |
|---|--------------------|-------------------|-----------------------|----------------------|
| Exeter, Hampton & Amesbury St. Ry.— Allen Hollis, Presi- dent, Concord, N. H. | \$125,000 | \$40,750 | \$84,250 | \$1,415.40 |
| Keene Electric Ry. Co.—Thos. T. Rob- inson, Mgr., 526-7 John Hancock Bldg., Boston, Mass..... | 100,000 | 2,280 | 97,720 | 1,641.70 |
| Laconia Street Ry.— Harry G. Lowe, Treas., Leominster, Mass. | 115,000 | 8,500 | 106,500 | 1,789.20 |
| Manchester Street Ry. —46 Hanover St., Manchester, N. H.... | 1,450,000 | ..... | 1,450,000 | 24,360.00 |
| Massachusetts North- eastern Street Ry. Co.—F. E. Webster, Treas., 50 Merri- mack St., Haverhill, Mass. | 375,000 | 76,100 | 298,900 | 5,021.52 |
| Nashua Street Ry.— Bay State St. Ry. Co., 84 State St., Boston, Mass..... | 500,000 | 6,850 | 493,150 | 8,284.92 |
| Springfield Electric Co. of N. H.—A. J. Crosby, Superin- tendent, Springfield, Vt. | 40,000 | ..... | 40,000 | 672.00 |
| <i>Sub-total</i> | <u>\$3,310,000</u> | <u>\$164,255</u> | <u>\$3,145,745</u> | <u>\$52,848.52</u> |
| Grand total..... | \$44,330,000 | \$2,335,387 | \$41,994,613 | \$705,509.49 |

TABLE 2.

TELEPHONES.

The quotation marks indicate that the company is an unincorporated one.

| | Value for taxation. Full value. | Tax (Rate \$1.68) |
|--|---------------------------------------|----------------------|
| Ammonoosuc Telephone Co. | | |
| Paul R. Cole, Groveton, N. H..... | \$1,000 | \$16.80 |
| "Annett Manufacturing Co." | | |
| Albert Annett, East Jaffrey, N. H.... | 500 | 8.40 |
| "Bakie-Currier Telephone Co." | | |
| J. F. Currier, East Kingston, N. H... | 200 | 3.36 |
| "Barrington & Strafford Telephone Co." | | |
| William A. Smith, Rochester, N. H., R. F. D. 1..... | 300 | 5.04 |
| "Berlin Mills Telephone Co." | | |
| Berlin Mills, N. H..... | 1,000 | 16.80 |
| "Bradford Telephone & Telegraph Co." | | |
| John B. Hay, Bradford, Vt..... | 600 | 10.08 |
| Canterbury & Boscawen Telephone Co. | | |
| Louis D. Morrill, Penacook, N. H., R. F. D. 11..... | 6,500 | 109.20 |
| Chester & Derry Telephone & Tele- graph Co. | | |
| Arthur H. Wilcomb, Chester, N. H... | 1,200 | 20.16 |
| Chichester Telephone Co. | | |
| Frederick B. Shaw, Chichester, N. H. | 3,000 | 50.40 |
| Citizens Telephone Co. | | |
| S. B. Cole, Lakeport, N. H..... | 90,000 | 1,512.00 |
| Cold River Telephone Co. | | |
| John F. Charles, Chatham, N. H.... | 1,200 | 20.16 |
| "Contoocook Valley Telephone Co." | | |
| George W. Lincoln, Hillsboro, N. H. | 15,000 | 252.00 |
| Coos Telephone Co. | | |
| Edmund S. Willard, 50 Oliver St., Bos- ton, Mass. | 227,000 | 3,813.60 |
| "Cornish Flat Telephone Co." | | |
| Wm. H. Sisson, Cornish Flat, N. H.... | 400 | 6.72 |
| Dunbarton Telephone Co. | | |
| Frederick L. Ireland, Goffstown, N. H., R. F. D. 1..... | 1,800 | 30.24 |
| "Errol Hill Telephone Co." | | |
| L. C. Bragg, Errol, N. H..... | 500 | 8.40 |

| | Value for taxation. Full value. | Tax. (Rate \$1.68) |
|---|---------------------------------------|-----------------------|
| "Etna alias Peoples' Telephone Co." | | |
| A. L. Camp, Etna, N. H..... | \$500 | \$8.40 |
| Etna & Hanover Centre Telephone Co. | | |
| J. W. Ferson, Lyme Center, N. H.... | 500 | 8.40 |
| "Fairlee Telephone Co." | | |
| C. E. Pierce, Fairlee, Vt..... | 4,000 | 67.20 |
| Fairlee & Wentworth Telephone Co. | | |
| N. D. Johnson, Wentworth, N. H..... | 500 | 8.40 |
| "Fairmount Telephone Co." | | |
| A. J. Ham, Leighton's Corners, N. H. | 400 | 6.72 |
| "Forest Lake Telephone Co." | | |
| Ansel L. Buchanan, Winchester, N. H. | 100 | 1.68 |
| "Grafton Telephone Co." | | |
| Leon H. Martin, Grafton, N. H..... | 100 | 1.68 |
| "Grafton Local Telephone Co." | | |
| Leon G. Valia, Grafton, N. H..... | 200 | 3.36 |
| Henniker Telephone Co. | | |
| George H. Sanborn, Treas., Henniker, N. H. | 7,500 | 126.00 |
| "Hollis Telephone Co." | | |
| A. F. Hildreth, Hollis N. H..... | 6,000 | 100.80 |
| "Hudson Centre & West Windham Tele- phone Co." | | |
| A. G. Clark, West Windham, N. H.... | 1,200 | 20.16 |
| "Hurricane Telephone Co. of Keene and Westmoreland." | | |
| Ernest L. Stanford, East Westmore- land, N. H..... | 200 | 3.36 |
| Jefferson Telephone Co. | | |
| John W. Crawshaw, Jefferson High- lands, N. H..... | 2,200 | 36.96 |
| Kearsarge Telephone Co. | | |
| Thomas R. Little, Salisbury, N. H.... | 12,000 | 201.60 |
| Lake Morey Telephone & Telegraph Co. | | |
| E. L. Eastman, East Thetford, Vt.... | 300 | 5.04 |
| "Lempster Telephone Co." | | |
| F. A. Barton, Lempster, N. H..... | 1,500 | 25.20 |
| "Livermore Telephone Co." | | |
| Charles G. Saunders, 95 Milk St., Bos- ton, Mass. | 500 | 8.40 |
| Lyme People's Telephone Co. | | |
| George E. Stark, Lyme Center, N. H. | 1,500 | 25.20 |

| | Value for taxation Full value. | Tax. (Rate \$1.68) |
|---|--------------------------------------|-----------------------|
| Madison Local Telephone Co. | | |
| Frank B. Nason, Madison, N. H..... | \$1,500 | \$25.20 |
| Mascoma Valley Telephone Co. | | |
| Edmund S. Willard, Treas., 50 Oliver St., Boston, Mass..... | 43,800 | 735.84 |
| "Meriden Telephone Co." | | |
| Harold W. Chellis, Meriden, N. H.... | 2,200 | 36.96 |
| "Merrill, C. H., Telephone Co." | | |
| C. H. Merrill, Hancock, N. H..... | 350 | 5.88 |
| Merrimack County Telephone Co. | | |
| Charles H. Hardy, Warner, N. H..... | 3,500 | 58.80 |
| New Boston & Francestown Telephone Co. | | |
| Fred A. Pettie, Francestown, N. H.... | 1,200 | 20.16 |
| New England Telephone & Telegraph Co. (exclusive of amount taxed lo- cally, \$71,500). | | |
| John Balch, Asst. Treas., 50 Oliver St., Boston, Mass..... | 3,202,000 | 53,793.60 |
| North Conway & Jackson Telephone Co. | | |
| John Z. Shedd, North Conway, N. H... | 8,000 | 134.40 |
| Nottingham Telephone Co. | | |
| Fred Fernald, Nottingham, N. H..... | 700 | 11.76 |
| Ossipee Valley Telegraph & Telephone Co. | | |
| Edmund S. Willard, Treas., 50 Oliver St., Boston, Mass..... | 30,500 | 512.40 |
| Passumpsic Telephone Co. | | |
| Edmund S. Willard, Treas., 50 Oliver St., Boston, Mass..... | 3,000 | 50.40 |
| "Pelham Association Telephone Co." | | |
| Henry M. Currier, Pelham, N. H..... | 1,000 | 16.80 |
| "Piermont Telephone Co." | | |
| H. Eugene Morrison, Piermont, N. H. | 3,000 | 50.40 |
| "Pine River Telephone Co." | | |
| Mrs. Mabel Avery, Mountainview, N. H. | 400 | 6.72 |
| Sandown Telephone Co. | | |
| John H. Colby, Sandown, N. H..... | 1,000 | 16.80 |
| Sandwich Local Telephone Co. | | |
| Charles B. Hoyt, Center Sandwich, N. H. | 6,000 | 100.80 |

| | Value for taxation. Full value. | Tax. (Rate \$1.68) |
|--|---------------------------------------|-----------------------|
| "Shoals Cable Telephone Co." | | |
| Robert Morton, 110 State St., Boston, Mass. | \$500 | \$8.40 |
| Southern Coos Telephone Co. | | |
| W. E. Smith, Colebrook, N. H..... | 2,500 | 42.00 |
| "Stoddard Telephone Co." | | |
| John T. McCoy, Hancock, N. H..... | 500 | 8.40 |
| Sugar River Valley Telephone Co. | | |
| Loyal Barton, Croydon, N. H..... | 2,000 | 33.60 |
| "Sunapee Telephone Co." | | |
| D. W. Barton, Sunapee, N. H..... | 6,500 | 109.20 |
| "Tuftonborough Telephone Co." | | |
| John C. F. Phinney, Lynn, Mass..... | 600 | 10.08 |
| Union Telephone Co. | | |
| B. F. Dow, Farmington, N. H..... | 15,000 | 252.00 |
| Wakefield Telephone Co. | | |
| John H. Garvin, Sanbornville, N. H... | 1,500 | 25.20 |
| "Walbridge, F. L., Telephone Co." | | |
| F. L. Walbridge, Woodsville, N. H... | 600 | 10.08 |
| "Washington & Cherry Valley Tele- phone Co." | | |
| Wallace W. Dole, Washington, N. H.. | 2,000 | 33.60 |
| Weare Telephone Co. | | |
| W. S. B. Herbert. Weare, N. H..... | 7,000 | 117.60 |
| West Hopkinton Telephone Co. | | |
| Frank H. Carr, West Hopkinton, N. H. | 7,000 | 117.60 |
| White Mountain Telephone & Tele- graph Co. | | |
| Allen Hollis, Concord, N. H..... | 115,000 | 1,932.00 |
| Wilton Telephone Co. | | |
| W. H. Emerson, Wilton, N. H..... | 20,000 | 336.00 |
| Winnepesaukee Telephone Co. | | |
| Edmund S. Willard, Treas., 50 Oliver St., Boston, Mass..... | 232,500 | 3,906.00 |
| Totals | \$4,110,750 | \$69,060.60 |

TABLE 3.

TELEGRAPHS.

| | | |
|--------------------------------|---------|---------|
| American Telegraph Co. | | |
| G. F. Barker, Keene, N. H..... | \$2,500 | \$42.00 |

| | Value for taxation. Full value. | Tax. (Rate \$1.68) |
|--|---------------------------------------|-----------------------|
| Commercial Union Telegraph Co. Joseph J. Cardona, Postal Telegraph- Cable Co., New York City..... | \$20,000 | \$336.00 |
| The Great Northwestern Telegraph Co. of Canada. A. C. McConnell, Secretary, Toronto, Ontario, Canada | 10,000 | 168.00 |
| The Western Union Telegraph Co. (Including Direct U. S. Cable Co.) B. Brooks, Vice-President, 195 Broad- way, N. Y. City..... | 175,000 | 2,940.00 |
| Totals | \$207,500 | \$3,486.00 |

TABLE 4.

EXPRESS COMPANIES.

| | | |
|---|------------------|-------------------|
| American Express Co. (including Na- tional Ex. Co.) Robert Mundle, Compt., 65 Broadway, New York City..... | \$300,000 | \$5,040.00 |
| Atlantic Express Co. Linwood E. Porter, 76 Cross St., Port- land, Me. | 3,000 | 50.40 |
| Canadian Express Co. W. W. Williamson, Montreal, Canada | 15,000 | 252.00 |
| Manchester & Concord Express Co. Arthur N. Day, Concord, N. H..... | 8,000 | 134.40 |
| Richmond's Exeter & Boston Express Co. Martin S. Richmond, Exeter, N. H.... | 800 | 13.44 |
| Totals | \$326,800 | \$5,490.24 |

TABLE 5.

PARLOR CARS.

| | | |
|--|------------------|-------------------|
| Canadian Pacific Railway Co. N. S. Dunlop, Tax Com'r, Montreal, Canada | \$15,000 | \$252.00 |
| The Pullman Co. A. S. Weinsheimer, Secretary, 79 East Adams St., Chicago, Ill..... | 185,000 | 3,108.00 |
| Totals | \$200,000 | \$3,360.00 |

TABLE 6.

CAR COMPANIES.

| | Value for taxation. Full value. | Tax. (Rate \$1.68) |
|---|---------------------------------------|-----------------------|
| American Cotton Oil Co. | | |
| 27 Beaver St., New York City..... | \$100 | \$1.68 |
| American Linseed Co. | | |
| Woolworth Bldg., New York City..... | 100 | 1.68 |
| American Refrigerator Transit Co. | | |
| St. Louis, Mo..... | 1,400 | 23.52 |
| American Tank Line of the Grasselli Chemical Co. | | |
| Cleveland, Ohio | 200 | 3.36 |
| Armour and Company. | | |
| Union Stock Yards, Chicago, Ill..... | 2,300 | 38.64 |
| Arms Palace Horse Car Co. | | |
| McCormick Bldg., Chicago, Ill..... | 200 | 3.36 |
| Barber Asphalt Paving Co. | | |
| Land Title Bldg., Philadelphia, Pa... | 250 | 4.20 |
| Barrett Mfg. Co. | | |
| 17 Battery Place, New York City..... | 250 | 4.20 |
| Buena Vista Extract Co. | | |
| 303 Vine St., Philadelphia, Pa..... | 100 | 1.68 |
| Cedar Rapids Refrigerator Line. | | |
| Cedar Rapids, Iowa..... | 100 | 1.68 |
| Champion Fibre Co. | | |
| Canton, North Carolina..... | 100 | 1.68 |
| Chicago, New York & Boston Refrig- erator Co. | | |
| 112 West Adams St., Chicago, Ill..... | 3,500 | 58.80 |
| Chicago Refrigerator Despatch. | | |
| Chicago, Ill. | 500 | 8.40 |
| Chilhowee Extract Co. | | |
| Newport, Cooke Co., Tenn..... | 100 | 1.68 |
| Cochrane Chemical Co. | | |
| 40 Central St., Boston, Mass..... | 500 | 8.40 |
| Cold Blast Transportation Co. | | |
| 4100 S. Ashland Ave., Chicago, Ill..... | 6,000 | 100.80 |
| Cornplanters Refining Co. | | |
| Warren, Pa. | 500 | 8.40 |
| Cudahy Milwaukee Refrigerator Line. | | |
| Cudahy, Wis. | 550 | 9.24 |

| | Value for taxation. Full value. | Tax. (Rate \$1.68) |
|---|---------------------------------------|-----------------------|
| Cudahy Packing Co. | | |
| 111 West Monroe St., Chicago, Ill..... | \$2,500 | \$42.00 |
| Cutting, F. A. | | |
| 79 Summer St., Boston, Mass..... | 500 | 8.40 |
| Dairy Shippers Despatch. | | |
| Chicago, Ill. | 400 | 6.72 |
| Eastman Car Co. | | |
| Charlestown, Mass. | 24,000 | 403.20 |
| Express Car Line. | | |
| Care of A. H. and H. Veeder, 76 West Monroe St., Chicago, Ill..... | 100 | 1.68 |
| Frisco Refrigerator Line. | | |
| St. Louis, Mo..... | 400 | 6.72 |
| Fleischman Transportation Co. | | |
| 419 Plum St., Cincinnati, Ohio..... | 100 | 1.68 |
| Fruit Growers Express, Inc. | | |
| Union Stock Yards, Chicago, Ill..... | 2,200 | 36.96 |
| General Electric Co. | | |
| Schenectady, N. Y..... | 100 | 1.68 |
| German American Car Line. | | |
| Harris Trust Bldg., Chicago, Ill..... | 1,000 | 16.80 |
| Gulf Refining Co. | | |
| Pittsburg, Pa. | 4,500 | 75.60 |
| Hammond, Standish & Co. | | |
| Detroit, Mich. | 100 | 1.68 |
| Heinz, H. J. Co. | | |
| Pittsburg, Pa. | 100 | 1.68 |
| Imperial Oil Co., Ltd. | | |
| Sarnia, Ontario | 100 | 1.68 |
| Indian Refining Co. | | |
| Lawrenceville, Ill. | 100 | 1.68 |
| Keystone Coal & Coke Co. | | |
| Huff Bldg., Greensburg, Pa..... | 300 | 5.04 |
| Kingan Refrigerator Line. | | |
| Indianapolis, Ind. | 100 | 1.68 |
| Lehigh & Wilkes-Barre Coal Co., Mass. | | |
| 141 Milk St., Boston, Mass..... | 550 | 9.24 |
| Libby, McNeill & Libby. | | |
| Care of A. H. and H. Veeder, 76 West Monroe St., Chicago, Ill..... | 100 | 1.68 |
| Marden, Orth & Hastings Co. | | |
| 225 Purchase St., Boston, Mass..... | 100 | 1.68 |

| | Value for taxation. Full value. | Tax. (Rate \$1.68) |
|---|---------------------------------------|-----------------------|
| Merrimack Chemical Co. | | |
| 33 Broad St., Boston, Mass..... | \$400 | \$6.72 |
| Milwaukee Refrigerator Transit Car Co. | | |
| Milwaukee, Wis. | 100 | 1.68 |
| Missouri River Despatch. | | |
| 305 So. LaSelle St., Chicago, Ill..... | 1,000 | 16.80 |
| Morrell Refrigerator Car Co. | | |
| W. H. T. Foster, Trustee, Ottumwa, Ia. | 100 | 1.68 |
| Morris & Co. | | |
| Union Stock Yards, Chicago, Ill..... | 1,700 | 28.56 |
| New England Gas & Coke Co. | | |
| 111 Devonshire St., Boston, Mass.... | 8,000 | 134.40 |
| Pacific Fruit Express. | | |
| Tax Com'r U. P. R. R., Omaha, Neb... | 1,500 | 25.20 |
| Penn. Gas Coal Co. | | |
| 222 So. 3d St., Philadelphia, Pa..... | 350 | 5.88 |
| Pennsylvania Coal & Coke Corporation. | | |
| 17 Battery Place, New York City..... | 100 | 1.68 |
| Pennsylvania Tank Line. | | |
| Sharon, Pa. | 200 | 3.36 |
| Portsmouth Cotton Oil Refining Corp. | | |
| Portsmouth, Va. | 100 | 1.68 |
| Purity Distilling Co. | | |
| East Cambridge, Mass..... | 200 | 3.36 |
| Santa Fe Refrigerator Despatch Co. | | |
| Chicago, Ill..... | 1,500 | 25.20 |
| Shippers Refrigerator Car Co. | | |
| 160 W. Jackson Blvd., Chicago, Ill..... | 150 | 2.52 |
| Southern Extract Co. | | |
| Knoxville, Tenn. | 100 | 1.68 |
| Sterling Coal Co. | | |
| 421 Chestnut St., Philadelphia, Pa..... | 200 | 3.36 |
| St. Louis Independent Packing Co. | | |
| St. Louis, Mo..... | 100 | 1.68 |
| St. Louis Refrigerator Car Co. | | |
| St. Louis, Mo..... | 2,500 | 42.00 |
| Street's Western Stable-Car Line. | | |
| 20 W. Jackson St., Chicago, Ill..... | 100 | 1.68 |
| Swift Refrigerator Transportation Co. | | |
| Care of A. H. and H. Veeder, 76 West Monroe St., Chicago, Ill..... | 9,100 | 152.88 |

| | Value for taxation. Full value. | Tax. (Rate \$1.68) |
|---|---------------------------------------|-----------------------|
| The Texas Co. | | |
| 17 Battery Place, N. Y..... | \$1,000 | \$16.80 |
| Titusville Oil Works. | | |
| Titusville, Pa. | 250 | 4.20 |
| Union Petroleum Co. | | |
| Philadelphia, Pa. | 100 | 1.68 |
| Union Refrigerator Transit Co. | | |
| Milwaukee, Wis. | 800 | 13.44 |
| Union Tank Line Co. | | |
| 26 Broadway, New York City..... | 14,500 | 243.60 |
| United Refining Co. | | |
| Warren, Pa. | 100 | 1.68 |
| Valvoline Oil Works, Ltd. | | |
| East Butler, Pa..... | 100 | 1.68 |
| Vera Chemical Co. | | |
| Stoneham, Mass. | 1,300 | 21.84 |
| Virginia Tank Car Corp. | | |
| Portsmouth, Va. | 100 | 1.68 |
| Western Heater Despatch. | | |
| 189 LaSalle St., Chicago, Ill..... | 1,000 | 16.80 |
| Western Live Stock Express Co. | | |
| Care of A. H. & H. Veeder, 76 West Monroe St., Chicago, Ill..... | 100 | 1.68 |
| Westmoreland Coal Co. | | |
| 224 So. 3d St., Philadelphia, Pa..... | 1,600 | 26.88 |
| White City Refrigerator Despatch. | | |
| 630 Postal Tel. Bld., Chicago, Ill..... | 100 | 1.68 |
| Wilburine Oil Works, Ltd. | | |
| Warren, Pa. | 150 | 2.52 |
| Wood Products Co. | | |
| Buffalo, N. Y..... | 100 | 1.68 |
| | <hr/> | <hr/> |
| | \$102,900 | \$1,728.62 |

TABLE 7.
RAILROAD CORPORATIONS.

| NAMES. | Par value of stock. | Par value of bonds. | Average market value of stock. | Average market value of bonds. | Market value of floating debt. | Miles of road. total. | Miles of road N. H. | Miles of track. total. | Miles of track in N. H. | N. H. assessed value, less local assessments. |
|--|---------------------|---------------------|--------------------------------|--------------------------------|--------------------------------|-----------------------|---------------------|------------------------|-------------------------|---|
| Boston & Maine R. R. ½ | \$42,655,191 | \$43,338,000 | \$16,665,693 | \$30,664,370 | \$21,190,550 | 725.43 | 254.25 | 1,378.18 | 389.25 | \$8,675,886 |
| Boston & Lowell R. R. Corp., ½ | 7,679,400 | 6,528,000 | 10,712,763 | 5,991,996 | 88,500 | 111.27 | 14.80 | 302.23 | 23.53 | 220,345 |
| Manchester & Keene | 3,233,300 | 2,269,000 | 5,173,280 | 1,976,310 | 2,150,000 | 98.36 | 30.68 | 202.23 | 38.21 | 478,745 |
| 1 Connecticut River R. R. Co. | 25,860,000 | 24,593,000 | 13,910,525 | 23,181,815 | 363,250 | 394.14 | 78.52 | 834.45 | 110.46 | 2,572,384 |
| Fitchburg R. R. Co. | 300,000 | ..... | 300,000 | ..... | ..... | 20.12 | 4.98 | 23.52 | 6.48 | 75,300 |
| Nashua & Acton R. R. | 800,000 | ..... | 1,381,000 | ..... | ..... | 14.50 | 6.25 | 43.54 | 15.73 | 454,875 |
| Concord & Lowell R. R. Corp. | 412,400 | 500,000 | ..... | 500,000 | ..... | 70.90 | 70.90 | 85.06 | 85.06 | 800,150 |
| R. R. | 8,257,600 | 7,223,000 | 8,465,323 | 6,634,510 | ..... | 368.17 | 368.17 | 563.84 | 569.84 | 13,084,388 |
| Concord & Montreal R. R. | 350,000 | ..... | 455,000 | ..... | ..... | 39.87 | 39.87 | 57.02 | 57.02 | 962,100 |
| Concord & Portsmouth R. R. | 265,600 | ..... | 265,600 | ..... | ..... | 4.95 | 4.95 | 8.31 | 8.31 | 241,800 |
| Franklin & Tilton R. R. | 1,000,000 | 274,000 | 1,000,000 | 246,600 | ..... | 22.39 | 22.39 | 35.42 | 35.42 | 1,514,490 |
| Manchester & Lawrence R. R. | 211,500 | ..... | 63,450 | ..... | ..... | 3.17 | 3.17 | 3.34 | 3.34 | 34,900 |
| Mt. Washington Ry. Co. | 84,000 | ..... | 50,400 | ..... | ..... | 5.19 | 5.19 | 5.98 | 5.98 | 50,000 |
| New Boston R. R. Co. | 3,068,400 | ..... | 3,007,032 | ..... | ..... | 82.91 | 82.67 | 109.92 | 106.89 | 2,962,150 |
| Northern R. R. | 541,500 | ..... | 514,425 | ..... | ..... | 22.93 | 22.93 | 35.18 | 35.18 | 546,500 |
| Pemigewasset Valley R. R. | 385,000 | ..... | 231,000 | ..... | ..... | 10.50 | 10.50 | 11.90 | 11.90 | 197,400 |
| Peterborough & Hillsborough R. R. | 45,000 | 165,000 | ..... | 95,000 | ..... | 18.51 | 18.51 | 20.54 | 20.54 | 85,700 |
| Peterborough R. R. | 500,000 | 357,000 | 800,000 | 328,440 | ..... | 26.00 | 25.19 | 50.87 | 50.06 | 795,400 |
| Sullivan County R. R. | 341,700 | ..... | 102,510 | ..... | ..... | 17.41 | 17.41 | 21.18 | 21.18 | 97,100 |
| Swanwick Valley R. R. | 240,000 | ..... | 324,000 | ..... | ..... | 15.50 | 15.50 | 21.15 | 21.15 | 398,450 |
| Wilton R. R. .... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| Sub-total | \$96,230,591 | \$85,237,000 | \$63,422,006 | \$89,619,041 | \$23,792,300 | 2,062.22 | 1,095.83 | 3,819.88 | 1,617.55 | \$31,355,963 |

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| | | | | | | | | |
|---|---------------------|--------------------|--------------------|--------------------|------------------|----------------|----------------|--------------------|
| Glen Junction Transfer Co. | \$30,000 | | | | \$29,719 | 3.00 | 3.00 | \$20,000 |
| Grand Trunk Ry. Co. of Canada. | 5,484,000 | \$3,433,000 | | 6,684,000 | | 165.20 | 52.06 | 2,086,460 |
| The Portland & Ogdensburg Ry. | 4,322,533 | 2,119,000 | ..... | 7,277,119 | ..... | 110.41 | 57.98 | 1,691,455 |
| Upper Cooes R. R. (N. H.) | 350,000 | 1,043,000 | ..... | 343,000 | ..... | 942,060 | 41.52 | 697,000 |
| <i>Sub-total</i> | <i>\$10,256,538</i> | <i>\$6,600,000</i> | <i>\$9,253,269</i> | <i>\$3,061,060</i> | <i>\$29,719</i> | <i>\$33.94</i> | <i>154.56</i> | <i>\$1,494,905</i> |
| Berlin Street Ry. | \$110,000 | \$105,000 | <i>e</i> | <i>c</i> | ..... | 7.50 | 7.75 | \$119,000 |
| Chester & Derry R. R. Ass'n. | 50,000 | 50,000 | <i>e</i> | <i>c</i> | ..... | 7.75 | 8.08 | 50,000 |
| Citizens Railway Materials Co. | ..... | ..... | ..... | ..... | ..... | 3.00 | 3.00 | 5,000 |
| Claremont Ry. & Lighting Co. | 160,000 | 150,000 | <i>e</i> | <i>c</i> | \$7,500 | 8.41 | 8.41 | 149,700 |
| 2 Dover, Somersworth & Rochester St. Ry. Co. | 375,000 | 300,000 | <i>e</i> | <i>c</i> | 5,000 | 20.00 | 20.82 | 251,535 |
| Exeter, Hampton & Amesbury St. Ry. | 137,000 | 113,000 | <i>c</i> | <i>c</i> | 4,573 | 20,721 | 21,606 | 84,250 |
| Keene Electric Ry. Co. | 145,000 | 135,000 | <i>c</i> | <i>c</i> | 14,880 | 8.58 | 8.58 | 97,720 |
| Laconia St. Ry. | 140,000 | 131,000 | <i>c</i> | <i>c</i> | 11,673 | 8.36 | 8.36 | 106,500 |
| 3 Manchester Street Ry. | 1,219,500 | ..... | 1,350,000 | ..... | 137,000 | 23.815 | 42,726 | 1,406,500 |
| <i>a</i> Massachusetts Northeastern St. Ry. Co. | 2,165,000 | 1,000,000 | ..... | <i>c</i> | 653,656 | 117.95 | 40.64 | 298,900 |
| Nashua Street Ry. | 326,000 | 150,000 | ..... | ..... | 17,017 | 2,868 | 16,126 | 493,150 |
| <i>b</i> Springfield Electric Co. of N. H. | 12,000 | ..... | 347,750 | ..... | ..... | ..... | ..... | 40,000 |
| <i>Sub-total</i> | <i>\$1,898,500</i> | <i>\$2,134,000</i> | <i>\$1,932,750</i> | <i>\$1,660,250</i> | <i>\$851,279</i> | <i>218.559</i> | <i>168.381</i> | <i>\$3,145,745</i> |
| Grand total | \$111,325,629 | \$93,971,000 | \$74,608,026 | \$74,340,351 | \$24,673,298 | 2,644,719 | 1,418,771 | \$41,994,613 |

1. 7.47 miles extension not taxable.
2. 3.976 miles of track not taxable.
3. 5.549 miles of track not taxable.
- a. Consolidation: including Haverhill, Plaistow & Newton St. Ry. Co.
Hudson, Pelham & Salem St. Ry. Co.
Seabrook & Hampton Beach St. Ry. Co.
- b. Stock owned by and road leased to Springfield Electric Ry. Co. of Vermont.
Estimated. No sales.

TABLE 8.
TELEPHONE COMPANIES AND CORPORATIONS.

| NAMES. | Par value of stock. | Par value of bonds and other indebtedness. | Market value of stock. | Cost of all property in N. H. | Total length of wire in miles. | Length of single wire in N. H. | Full value exclusive of exemptions. |
|--------------------------------|---------------------|--|------------------------|-------------------------------|--------------------------------|--------------------------------|-------------------------------------|
| Anonymous | \$1,000 | ..... | \$1,000 | ..... | 44 | 44 | \$1,000 |
| "Annett Mfg. Co." | ..... | ..... | ..... | \$500 | 12 | 12 | 500 |
| "Bakle-Currier" | ..... | ..... | ..... | ..... | ..... | ..... | 200 |
| "Barrington & Straford" | ..... | ..... | ..... | 300 | 5 | 5 | 300 |
| "Berlin Mills" | ..... | ..... | ..... | 1,000 | 87 | 37 | 1,000 |
| "Bradford Tel. & Tel." | ..... | ..... | ..... | 550 | ..... | ..... | 600 |
| "Canterbury & Bosawen" | 5,000 | 2,200 | 5,000 | ..... | 153 | 153 | 6,500 |
| "Chester & Derry Tel. & Tel." | 1,500 | ..... | 750 | ..... | 32 | 32 | 1,200 |
| "Chichester" | ..... | ..... | ..... | ..... | ..... | ..... | 3,000 |
| "Citizens" | 100,000 | 2,000 | 90,000 | ..... | 2,109 | 2,109 | 90,000 |
| "Cold River" | 1,650 | ..... | 1,650 | ..... | 10 | 10 | 1,200 |
| "Contocook Valley" | 153,000 | 99,971 | 150,000 | 12,000 | 340 | 340 | 15,000 |
| "Coos" | ..... | ..... | ..... | 435 | 5,025 | 4,705 | 227,000 |
| "Cornish Flat" | 1,800 | ..... | 1,800 | ..... | 26 | 26 | 400 |
| "Dunbarton" | ..... | ..... | ..... | ..... | 200 | 200 | 1,800 |
| "Errol Hill" | ..... | ..... | ..... | 600 | 13 | 10 | 500 |
| "Etna, alias Peoples" | ..... | ..... | ..... | 550 | 15 | 15 | 500 |
| "Etna & Hanover Center" | 1,100 | ..... | 330 | ..... | 32 | 32 | 500 |
| "Fairlee" | ..... | ..... | ..... | ..... | ..... | ..... | 4,000 |
| "Fairlee & Wentworth" | 600 | ..... | 500 | ..... | 30 | 30 | 500 |
| "Fairmount" | ..... | ..... | ..... | 330 | 28 | 25 | 400 |
| "Forrest Lake" | ..... | ..... | ..... | 168 | 3 | 3 | 100 |
| "Grafton" | ..... | ..... | ..... | 50 | 8 | 8 | 100 |
| "Grafton Local" | ..... | ..... | ..... | 300 | 14 | 14 | 200 |
| "Hendon" | 6,500 | ..... | 6,500 | ..... | 113 | 113 | 7,500 |
| "Hollis" | | | | 3,250 | 87 | 87 | 6,000 |
| "Hudson Center & West Windham" | | | | 1,200 | 14 | 14 | 1,200 |
| "Hurricane" | | | | 425 | 4 | 4 | 300 |

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| | | | | | | | |
|---------------------------------|--------------|--------------|--------------|----------|-----------|---------|-------------|
| Jefferson | 1,000 | | 1,200 | | 50 | 50 | 2,200 |
| Kearney | 11,850 | 2,000 | 10,000 | | 302 | 302 | 12,000 |
| Lake Morey, Tel. & Tel. | 1,560 | | 1,560 | | 70 | 16 | 800 |
| "Lempster" ..... | ..... | ..... | ..... | 1,600 | 60 | 60 | 1,500 |
| "Livermore" ..... | ..... | ..... | ..... | 235 | 4 | 4 | 1,500 |
| Lynne Peoples | 870 | 300 | 1,000 | ..... | 110 | 104 | 1,500 |
| Madison Local | 1,000 | ..... | 1,000 | ..... | 59 | 59 | 1,500 |
| Mascoma Valley | 36,000 | 1,077 | 36,000 | ..... | 1,015 | 1,015 | 43,800 |
| "Meriden" ..... | ..... | ..... | ..... | ..... | ..... | ..... | 2,200 |
| "Merrill, C. H." ..... | ..... | ..... | ..... | 350 | 7 | 7 | 350 |
| Merrimack County | 3,625 | 1,060 | 1,800 | ..... | 174 | 174 | 3,500 |
| New Boston & Francestown .. | 1,000 | ..... | 900 | ..... | 44 | 44 | 1,200 |
| New England Tel. & Tel. | 43,254,000 | 12,351,000 | 57,046,450 | ..... | 1,935,000 | 497,000 | 3,202,000 |
| North Conway & Jackson | 5,000 | 3,000 | 5,000 | ..... | 160 | 160 | 8,000 |
| Nottingham | 720 | ..... | 360 | ..... | 14 | 14 | 700 |
| Ossipee Valley Tel. & Tel. | 53,375 | 58,000 | 25,000 | ..... | 1,712 | 497 | 30,500 |
| Passumpsic | 267,125 | 156,000 | 267,000 | ..... | 8,309 | 42 | 3,000 |
| "Pelham Ass'n" ..... | ..... | ..... | ..... | 1,000 | 50 | 50 | 1,000 |
| "Piermont" ..... | ..... | ..... | ..... | 3,000 | 88 | 88 | 3,000 |
| "Pine River" | 1,000 | ..... | ..... | 800 | 28 | 28 | 400 |
| Sandown | 7,000 | ..... | 7,000 | 1,000 | 12 | 12 | 1,000 |
| Sandwich Local ..... | ..... | ..... | ..... | ..... | 220 | 220 | 6,000 |
| "Shoals Cable" ..... | ..... | ..... | ..... | ..... | ..... | ..... | 500 |
| Southern Coos | 4,625 | 2,939 | 4,500 | ..... | 115 | 61 | 2,500 |
| "Stoddard" | 1,535 | ..... | 1,535 | 625 | 12 | 12 | 500 |
| Sugar River Valley ..... | ..... | ..... | ..... | ..... | 130 | 130 | 2,000 |
| "Sunapee" ..... | ..... | ..... | ..... | ..... | ..... | ..... | 6,500 |
| Tufonborough ..... | ..... | ..... | ..... | 600 | 6 | 6 | 600 |
| Union | 6,000 | 1,155 | 6,000 | ..... | 277 | 277 | 15,000 |
| Walden | 1,000 | 856 | 1,000 | ..... | 35 | 35 | 1,500 |
| "Washington, F. L." ..... | ..... | ..... | ..... | 777 | 16 | 14 | 600 |
| "Washington & Cherry Valley" .. | ..... | ..... | ..... | ..... | 100 | 100 | 2,000 |
| Weare | 3,000 | ..... | 4,200 | ..... | 227 | 227 | 7,000 |
| West Hopkinton | 3,700 | ..... | 4,200 | ..... | 133 | 133 | 7,000 |
| White Mountain | 140,625 | 28,933 | 115,000 | ..... | 2,783 | 2,484 | 115,000 |
| Wilton | 10,000 | ..... | 20,000 | ..... | 90 | 90 | 20,000 |
| Winnepesaukee | 200,000 | 41,630 | 200,000 | ..... | 4,149 | 4,149 | 232,500 |
| Totals | \$44,387,780 | \$12,761,121 | \$53,018,235 | \$31,695 | 1,963,982 | 515,688 | \$4,110,760 |

TABLE 9.
TELEGRAPH COMPANIES.

| NAMES. | Par value of stock. | Par value of bonds. | Total length of single wire mile- age. | Length of single wire mileage in N. H. | Value for tax- ation. Full value. |
|----------------------------------|---------------------|---------------------|---|--|--------------------------------------|
| American | \$14,050 | ..... | 43 | 43 | \$2,500 |
| Commercial Union... | 500,000 | ..... | 9,147 | 459 | 20,000 |
| The Great North Western | 500,000 | ..... | 30,134 | 100 | 10,000 |
| Western Union | 99,817,100 | \$28,745,000 | 1,609,346 | 5,197 | 175,000 |
| Totals | \$100,831,150 | \$28,745,000 | 1,648,670 | 5,799 | \$207,500 |

TABLE 10.
EXPRESS COMPANIES.

| NAMES. | Value of property owned. | Net earnings. | Total length of lines, miles. | Total length of lines in N. H. | Value for tax- ation. Full value. |
|-------------------------------------|--------------------------|---------------|-------------------------------|--------------------------------|--------------------------------------|
| American | \$23,485,547 | *\$268,365 | 149,455 | 1,153 | \$300,000 |
| Atlantic | 14,878 | 987 | 497 | 22 | 3,000 |
| Canadian | 447,868 | 37,217 | 9,676 | 53 | 15,000 |
| Manchester & Concord | 5,148 | 660 | 110 | 36 | 8,000 |
| Richmond's Exeter & Boston | 800 | ..... | 51 | 17 | 800 |
| Totals | \$23,954,241 | \$38,864 | 159,789 | 1,261 | \$326,800 |

*Deficit.

TABLE 11.
PARLOR CAR COMPANIES.

| NAMES. | Total value of car equip- ment. | Total number of car miles run. | Number car miles run in N. H. | Proportional value in N. H. |
|----------------------------|------------------------------------|--------------------------------|-------------------------------|-----------------------------|
| Canadian Pacific R. R..... | \$48,000 | 718 | 186 | \$15,000 |
| The Pullman Co..... | 39,303,144 | 683,440,227 | 1,909,607 | 185,000 |
| Totals | \$39,351,144 | 683,440,945 | 1,909,793 | \$200,000 |

TABLE 12.
PRIVATE CAR COMPANIES.

| NAMES. | Total value of car equip- ment. | Total number of car miles run. | Number of car miles run in N. H. | Proportional value in N. H. |
|--|---------------------------------------|--------------------------------------|--|-----------------------------------|
| American Cotton Oil Co..... | \$529,407 | 8,646,007 | 1,376 | \$100 |
| American Linseed Co..... | 78,880 | 2,898,553 | 400 | 100 |
| American Refrigerator Transit Co..... | 1,883,600 | 80,692,163 | 60,112 | 1,400 |
| American Tank Line, etc..... | | 1,775,789 | 398 | 200 |
| Armour & Co..... | 1,834,697 | 98,586,745 | 121,177 | 2,800 |
| Arms Palace Horse Car Co..... | 264,902 | 6,039,000 | | 200 |
| Barber Asphalt Paving Co..... | 200,000 | 670,230 | 842 | 250 |
| Barrett Mfg. Co..... | 418,154 | 4,014,401 | 2,421 | 250 |
| Buena Vista Extract Co..... | 8,992 | 119,843 | 216 | 100 |
| Cedar Rapids Refrigerator Line | 41,060 | 4,560,801 | 7,992 | 100 |
| Champion Fibre Co..... | | 170,228 | 1,848 | 100 |
| Chicago, N. Y. & Boston Re- frigerator Co..... | 455,474 | 14,962,933 | 104,636 | 3,500 |
| Chicago Refrigerator Despatch.. | | | | 500 |
| Chilhowee Extract Co..... | 12,287 | 392,436 | 434 | 100 |
| Cochrane Chemical Co..... | | | | 500 |
| Cold Blast Transportation Co... | 998,353 | 41,731,992 | 248,469 | 6,000 |
| Cornplanters Refining Co..... | | | | 500 |
| Cudahy Milwaukee Refrigerator Line..... | 145,200 | 5,086,577 | 19,305 | 550 |
| Cudahy Packing Co..... | 950,463 | 52,206,787 | 199,803 | 2,500 |
| Cutting, F. A..... | | | | 500 |
| Dairy Shippers Despatch..... | 112,500 | 6,203,837 | 23,982 | 400 |
| Eastman Car Co..... | 201,160 | 2,626,810 | 335,741 | 24,000 |
| Express Car Line..... | 4,000 | 205,954 | | 100 |
| Frisco Refrigerator Line..... | 2,433,601 | 37,227,157 | 5,820 | 400 |
| Fleischman Transportation Co... | 29,494 | 366,514 | 816 | 100 |
| Fruit Growers Express, Inc..... | 3,801,549 | 71,566,489 | 41,040 | 2,200 |
| General Electric Co..... | 11,193 | 109,363 | 590 | 100 |
| German American Car Line..... | | | | 1,000 |
| Gulf Refining Co..... | 968,201 | 9,404,087 | 44,390 | 4,500 |
| Hammond, Standish & Co..... | 22,308 | 699,876 | 686 | 100 |
| Heinz, H. J., Co..... | 53,000 | 1,286,871 | 258 | 100 |
| Imperial Oil Co., Ltd..... | 678,619 | 8,139,099 | 1,920 | 100 |
| Indian Refining Co..... | 630,177 | 11,073,070 | 500 | 100 |
| Keystone Coal & Coke Co..... | 749,711 | 11,641,760 | | 300 |
| Kingan Refrigerator Line..... | 166,250 | 11,175,890 | 1,128 | 100 |
| Lehigh & Wilkes-Barre Coal Co. | 7,200 | 53,256 | 4,004 | 550 |
| Libby, McNeil & Libby..... | 49,500 | 2,141,760 | 5,067 | 100 |
| Marden, Orth & Hastings..... | | | 120 | 100 |
| Merrimack Chemical Co..... | 5,000 | 16,775 | 1,308 | 400 |
| Milwaukee Ref. Transit & Car Co..... | 150,000 | 21,104,764 | 1,567 | 100 |
| Missouri River Despatch..... | | | | 1,000 |
| Morrell Refrigerator Car Co..... | 87,280 | 6,934,746 | 8,400 | 100 |
| Morris & Co..... | 999,950 | 60,455,272 | 99,443 | 1,700 |
| New England Gas & Coke Co.... | 73,650 | 134,421 | 15,907 | 8,000 |
| Pacific Fruit Express..... | 6,484,500 | 368,098,250 | 86,757 | 1,500 |
| Penn. Gas Coal Co..... | 375,000 | 13,494,073 | 13,354 | 350 |
| Penn. Coal & Coke Corporation | 73,800 | 2,827,011 | 1,198 | 100 |
| Pennsylvania Tank Line..... | 131,286 | 1,007,296 | 1,100 | 200 |
| Portsmouth Cotton Oil Refining Corporation..... | 11,125 | 192,536 | 228 | 100 |
| Purity Distilling Co..... | | | | 200 |
| Santa Fe Refrigerator Despatch.. | | 198,618,671 | 81,124 | 1,500 |
| Shippers Refrigerator Car Co... | 65,000 | 3,219,414 | 6,042 | 150 |

TABLE 12—Concluded.

| NAMES. | Total value of car equipment. | Total number of car miles run. | Number of car miles run in N. H. | Proportional value in N. H. |
|--|-------------------------------|--------------------------------|----------------------------------|-----------------------------|
| Southern Extract Co..... | 32,201 | ..... | 300 | 100 |
| Sterling Coal Co..... | 281,987 | 6,555,710 | 1,824 | 200 |
| St. Louis Ind. Packing Co..... | 10,450 | 4,633,941 | 1,756 | 100 |
| St. Louis Refrigerator Car Co... | ..... | ..... | ..... | 2,500 |
| Street's Western Stable-Car Line | 1,492,750 | 82,080,120 | 3,320 | 100 |
| Swift Refrigerator Transportation Co. | 3,791,900 | 188,754,718 | 456,884 | 9,100 |
| The Texas Co..... | 1,267,549 | 18,603,826 | 24,283 | 1,000 |
| Titusville Oil Works..... | 25,590 | 433,808 | 4,181 | 250 |
| Union Petroleum Co..... | ..... | ..... | ..... | 100 |
| Union Refrigerator Transit Co... | 1,007,100 | 75,758,839 | 55,892 | 800 |
| Union Tank Line Co..... | 10,469,295 | 101,377,568 | 147,722 | 14,500 |
| United Refining Co..... | ..... | ..... | ..... | 100 |
| Valvoline Oil Works, Ltd..... | 35,390 | 1,338,668 | 1,360 | 100 |
| Vera Chemical Co..... | 5,151 | 19,266 | 5,198 | 1,300 |
| Virginia Tank Car Corporation.. | 47,000 | 2,261,064 | 4,332 | 100 |
| Western Heater Despatch..... | ..... | ..... | ..... | 1,000 |
| Western Live Stock Ex. Co..... | 190,500 | 21,492,744 | 2,100 | 100 |
| Westmoreland Coal Co..... | 750,000 | 18,496,463 | 41,447 | 1,600 |
| White City Refrigerator Despatch | 30,000 | 1,012,471 | 2,487 | 100 |
| Wilburine Oil Works, Ltd..... | 16,266 | 699,849 | 6,290 | 150 |
| Wood Products Co..... | 55,857 | 934,996 | 283 | 100 |
| Totals | \$45,691,499 | 1,697,123,558 | 2,312,246 | \$102,900 |

VALUATION AND TAXATION
1915

TABLE 13.

Number of Ratable Polls, Valuation, Live Stock, and Amount of Taxes in each Town as returned by the Assessors for 1915.

ROCKINGHAM COUNTY.

| Towns. | HORSES. | | | ASSES AND MULES. | | | OXEN. | | | COWS. | | |
|-----------------|---------|------------|-------------------|------------------|------------|-------------------|---------|------------|-------------------|---------|------------|-------------------|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. |
| Atkinson | 130 | \$14,320 | \$110.15 | .. | .... | ..... | 4 | \$325 | \$81.25 | 289 | \$13,411 | \$46.40 |
| Auburn | 156 | 17,565 | 112.59 | .. | .... | ..... | 2 | 240 | 120.00 | 222 | 11,065 | 49.84 |
| Brentwood | 146 | 15,540 | 106.43 | .. | .... | ..... | 16 | 1,515 | 94.68 | 338 | 15,305 | 45.28 |
| Candia | 205 | 20,105 | 98.07 | .. | .... | ..... | 2 | 140 | 70.00 | 280 | 11,128 | 39.74 |
| Chester | 206 | 19,245 | 93.42 | 3 | \$200 | \$66.66 | 10 | 950 | 95.00 | 248 | 9,985 | 40.26 |
| Danville | 90 | 8,095 | 89.94 | .. | .... | ..... | 4 | 400 | 100.00 | 75 | 3,190 | 42.53 |
| Deerfield | 313 | 33,555 | 107.20 | 2 | 300 | 150.00 | 47 | 5,864 | 82.21 | 382 | 16,651 | 43.58 |
| Derry | 414 | 41,320 | 99.80 | 1 | 100 | 100.00 | 10 | 800 | 80.00 | 647 | 29,710 | 45.91 |
| East Kingston.. | 124 | 13,226 | 106.66 | .. | .... | ..... | 10 | 890 | 89.00 | 190 | 9,129 | 48.04 |
| Epping | 198 | 21,275 | 107.44 | 2 | 200 | 100.00 | 6 | 450 | 75.00 | 286 | 12,675 | 44.31 |
| Exeter | 332 | 39,330 | 118.46 | 1 | 200 | 200.00 | ... | ..... | ..... | 308 | 14,080 | 45.71 |
| Fremont | 117 | 14,635 | 125.08 | 1 | 200 | 200.00 | 2 | 125 | 62.50 | 119 | 6,730 | 56.55 |

| | | | | | | | | | | | | |
|------------------|-------|-----------|----------|----|---------|----------|-----|----------|---------|--------|-----------|---------|
| Greenland | 157 | 25,190 | 160.44 | 4 | 600 | 150.00 | ... | ..... | ..... | 584 | 32,805 | 56.17 |
| Hampstead | 158 | 16,900 | 106.96 | .. | ..... | ..... | 2 | 140 | 70.00 | 313 | 16,480 | 52.65 |
| Hampton | 220 | 21,640 | 98.36 | .. | ..... | ..... | 12 | 1,050 | 87.50 | 296 | 14,160 | 47.83 |
| Hampton Falls.. | 158 | 18,235 | 115.41 | 4 | 800 | 200.00 | 8 | 800 | 100.00 | 354 | 13,710 | 38.72 |
| Kensington | 146 | 15,040 | 103.01 | .. | ..... | ..... | 6 | 485 | 80.83 | 439 | 18,614 | 42.40 |
| Kingston | 184 | 16,735 | 90.95 | .. | ..... | ..... | 10 | 1,000 | 100.00 | 201 | 8,600 | 42.78 |
| Londonderry .. | 363 | 46,060 | 126.88 | .. | ..... | ..... | 2 | 175 | 87.50 | 734 | 39,200 | 53.40 |
| Newcastle | 15 | 1,330 | 88.66 | .. | ..... | ..... | ... | ..... | ..... | 11 | 445 | 40.45 |
| Newfields | 55 | 5,925 | 107.72 | .. | ..... | ..... | ... | ..... | ..... | 89 | 4,071 | 45.74 |
| Newington | 132 | 19,800 | 150.00 | .. | ..... | ..... | 2 | 200 | 100.00 | 306 | 15,275 | 49.91 |
| Newmarket | 234 | 26,785 | 114.46 | .. | ..... | ..... | 42 | 2,995 | 71.30 | 368 | 16,297 | 44.28 |
| Newton | 105 | 11,065 | 105.38 | .. | ..... | ..... | 2 | 120 | 60.00 | 130 | 5,810 | 44.69 |
| North Hampton. | 212 | 28,010 | 132.12 | 1 | 75 | 75.00 | 10 | 1,025 | 102.50 | 537 | 31,140 | 57.98 |
| Northwood | 263 | 24,055 | 91.46 | 9 | 1,625 | 180.55 | 2 | 200 | 100.00 | 198 | 8,290 | 41.86 |
| Nottingham | 212 | 23,610 | 111.36 | .. | ..... | ..... | 10 | 965 | 96.50 | 203 | 8,620 | 42.46 |
| Plaistow | 133 | 14,816 | 111.39 | 4 | 510 | 127.50 | ... | ..... | ..... | 227 | 11,880 | 52.33 |
| Portsmouth | 560 | 60,735 | 108.45 | 8 | 750 | 93.75 | 4 | 400 | 100.00 | 616 | 24,610 | 39.95 |
| Raymond | 223 | 23,280 | 104.39 | 2 | 300 | 150.00 | 6 | 550 | 91.66 | 194 | 9,401 | 48.45 |
| Rye | 231 | 21,528 | 93.19 | .. | ..... | ..... | 6 | 500 | 83.33 | 342 | 14,290 | 41.78 |
| Salem | 285 | 34,970 | 122.70 | 6 | 700 | 116.66 | 2 | 100 | 50.00 | 622 | 32,940 | 52.95 |
| Sandown | 70 | 7,020 | 100.28 | .. | ..... | ..... | 4 | 430 | 107.50 | 98 | 4,060 | 41.42 |
| Seabrook | 89 | 7,880 | 88.53 | .. | ..... | ..... | ... | ..... | ..... | 91 | 3,990 | 43.84 |
| South Hampton. | 98 | 9,190 | 93.77 | 2 | 125 | 62.50 | ... | ..... | ..... | 140 | 6,770 | 48.35 |
| Stratham | 192 | 25,030 | 130.36 | .. | ..... | ..... | 11 | 980 | 89.09 | 357 | 17,002 | 47.62 |
| Windham | 138 | 18,730 | 135.72 | .. | ..... | ..... | 8 | 865 | 108.12 | 248 | 12,098 | 48.78 |
| Totals | 7,063 | \$781,770 | \$110.68 | 50 | \$6,665 | \$133.70 | 262 | \$22,679 | \$86.56 | 11,082 | \$523,617 | \$47.24 |

TABLE 13.—Continued.
ROCKINGHAM COUNTY.

| TOWNS. | OTHER NEAT STOCK. | | | SHEEP. | | | HOGS. | | | FOWLS. | | VEHICLES AND AUTOMOBILES. | |
|-----------------|-------------------|------------|-------------------|---------|------------|-------------------|---------|------------|-------------------|---------|------------|---------------------------|------------|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Number. | Valuation. |
| Atkinson | 47 | \$1,860 | \$39.57 | ... | ... | ... | 14 | \$165 | \$11.78 | 1,307 | \$1,037 | 20 | \$4,625 |
| Auburn | 31 | 986 | 31.80 | ... | ... | ... | 6 | 59 | 9.83 | 2,449 | 1,450 | 20 | 6,575 |
| Brentwood ... | 51 | 1,755 | 34.41 | 3 | \$24 | \$8.00 | 46 | 1,130 | 24.56 | 350 | 350 | 10 | 3,650 |
| Candia | 33 | 1,270 | 38.48 | 148 | 843 | 5.69 | 3 | 20 | 6.66 | 1,036 | 649 | 24 | 7,325 |
| Chester | 38 | 1,395 | 36.71 | 17 | 70 | 4.11 | ... | ... | ... | 1,377 | 1,075 | 28 | 10,475 |
| Danville | 3 | 100 | 33.33 | 5 | 20 | 4.00 | ... | ... | ... | 200 | 100 | 16 | 6,350 |
| Deerfield | 129 | 5,810 | 45.03 | 70 | 357 | 5.10 | 14 | 258 | 18.42 | 615 | 615 | 21 | 6,610 |
| Derry | 57 | 1,465 | 25.70 | 3 | 20 | 6.66 | 11 | 165 | 15.00 | 1,600 | 1,400 | 225 | 56,775 |
| East Kingston | 29 | 819 | 28.24 | ... | ... | ... | 9 | 126 | 14.00 | 150 | 100 | 16 | 6,574 |
| Epping | 67 | 2,195 | 32.76 | 32 | 160 | 5.00 | 14 | 190 | 13.57 | 1,025 | 650 | 24 | 9,300 |
| Exeter | 48 | 1,480 | 30.83 | 5 | 30 | 6.00 | 6 | 60 | 10.00 | 753 | 700 | 225 | 56,930 |
| Fremont | 21 | 640 | 30.47 | 29 | 160 | 5.51 | ... | ... | ... | 25 | 18 | 31 | 10,825 |
| Greenland ... | 43 | 1,550 | 36.04 | 40 | 180 | 4.50 | 127 | 1,648 | 12.97 | 372 | 185 | 22 | 6,950 |
| Hamstead ... | 24 | 845 | 35.20 | 12 | 50 | 4.16 | 10 | 85 | 8.50 | 1,326 | 983 | ... | 9,890 |
| Hampton | 14 | 430 | 30.71 | ... | ... | ... | ... | ... | ... | ... | 765 | ... | 18,350 |
| Hampton Falls | 68 | 2,320 | 34.11 | 52 | 235 | 4.51 | 3 | 45 | 15.00 | 1,245 | 957 | ... | 11,600 |

VALUATION AND TAXATION, 1915.

87

| | | | | | | | | | | | | |
|-----------------|-------|----------|---------|------|---------|--------|-------|----------|---------|----------|-------|-----------|
| Kensington .. | 67 | 2,175 | 32.46 | ... | .... | 5 | 80 | 16.00 | 115 | 58 | .... | 3,923 |
| Kingston | 18 | 455 | 25.27 | ... | .... | 18 | 220 | 12.22 | 253 | 182 | 29 | 8,925 |
| Londonderry .. | 76 | 3,205 | 42.17 | 57 | 252 | 4.42 | 15 | 171 | 11.40 | 3,844 | 38 | 12,950 |
| Newcastle ..... | .... | .... | .... | .... | .... | .... | .... | .... | .... | .... | 24 | 3,000 |
| Newfields | 14 | 276 | 19.71 | 10 | 60 | 6.00 | 5 | 50 | 10.00 | 50 | 40 | 950 |
| Newington | 21 | 625 | 29.76 | ... | .... | 7 | 175 | 25.00 | 40 | 20 | .... | 8,980 |
| Newmarket | 59 | 1,925 | 32.62 | 5 | 25 | 5.00 | .... | .... | 460 | 230 | 44 | 15,450 |
| Newton | 1 | 30 | 30.00 | ... | .... | 600 | 7,200 | 12.00 | 565 | 565 | 25 | 7,500 |
| No. Hampton .. | 50 | 1,870 | 37.50 | ... | .... | 403 | 2,587 | 6.41 | 3,237 | 786 | 27 | 12,125 |
| Northwood | 43 | 1,470 | 34.18 | 130 | 615 | 4.73 | 13 | 190 | 14.61 | .... | .... | 11,225 |
| Nottingham ... | 27 | 855 | 31.66 | 107 | 642 | 6.00 | 6 | 60 | 10.00 | 767 | 16 | 3,125 |
| Plaistow | 6 | 300 | 50.00 | 25 | 125 | 5.00 | .... | .... | 1,000 | 750 | .... | 12,150 |
| Portsmouth .. | 15 | 440 | 29.33 | 3 | 12 | 4.00 | 13 | 160 | 12.30 | 915 | .... | 99,530 |
| Raymond | 35 | 1,135 | 32.42 | 4 | 18 | 4.50 | 7 | 90 | 12.85 | 500 | .... | 13,750 |
| Rye | 34 | 680 | 20.00 | 25 | 100 | 4.00 | .... | .... | 792 | 558 | .... | 17,665 |
| Salem | 21 | 720 | 34.28 | 20 | 120 | 6.00 | 52 | 1,190 | 22.88 | 5,268 | 59 | 14,550 |
| Sandown | 28 | 795 | 28.39 | ... | .... | .... | 7 | 68 | 9.71 | 684 | .... | 2,050 |
| Seabrook | 3 | 100 | 33.33 | ... | .... | .... | 5 | 65 | 13.00 | 255 | 24 | 2,375 |
| So. Hampton ... | 26 | 835 | 32.11 | 11 | 83 | 7.54 | .... | .... | 637 | 438 | 20 | 1,950 |
| Stratham | 45 | 1,645 | 36.55 | 72 | 303 | 4.20 | .... | .... | 2,030 | 1,228 | 19 | 7,150 |
| Windham | 13 | 465 | 35.76 | 11 | 67 | 6.09 | 6 | 66 | 11.00 | 340 | 12 | 7,700 |
| Totals | 1,305 | \$44,921 | \$34.42 | 896 | \$4,571 | \$5.10 | 1,425 | \$16,323 | \$11.45 | \$27,757 | 1,024 | \$499,929 |

TABLE 13.—Continued.

ROCKINGHAM COUNTY.

| TOWNS. | a Portable mills. b Boats. | Wood and lumber, c. 82. ber, Laws 1911, | Municipal bonds and notes. | Stock in national banks in this state. | Soldiers' exemp- tions. | Money on hand, at interest, or on deposit. | Stock in trade. |
|---------------------|-------------------------------|---|-------------------------------|--|----------------------------|--|-----------------|
| Atkinson | a-b \$1,650 | \$10,270 | ..... | ..... | \$2,000 | \$2,175 | \$3,350 |
| Auburn | a-b 3,475 | 18,735 | ..... | ..... | 6,100 | 5,621 | 13,000 |
| Brentwood | a 300 | 8,700 | \$1,310 | ..... | 6,200 | 2,012 | 21,700 |
| Candia | a 600 | 15,503 | ..... | \$3,119 | 13,250 | 4,431 | 8,880 |
| Chester | a-b 600 | 25,540 | ..... | 2,700 | 16,223 | 3,906 | 5,350 |
| Danville ..... | ..... | 400 | ..... | 3,700 | 2,500 | 400 | 5,830 |
| Deerfield | a 3,380 | 34,928 | 2,500 | 4,600 | 7,900 | 7,297 | 7,885 |
| Derry | a-b 1,050 | 13,750 | 8,320 | 14,800 | 38,800 | 16,445 | 477,200 |
| East Kingston | a 1,200 | 18,315 | ..... | ..... | 5,200 | 8,750 | 16,780 |
| Epping | a-b 1,950 | 15,000 | ..... | 286 | 12,900 | 3,655 | 64,050 |
| Exeter | a-b 3,800 | 4,930 | *357,940 | 4,700 | 24,600 | 209,220 | 333,180 |
| Fremont ..... | ..... | 12,950 | 8,000 | ..... | 4,500 | 11,128 | 27,400 |
| Greenland ..... | ..... | 4,500 | 2,650 | ..... | 2,000 | 2,315 | 1,690 |
| Hampstead ..... | ..... | 7,760 | ..... | 2,700 | 16,135 | 715 | 15,175 |
| Hampton | a-b 1,950 | 2,500 | 15,300 | 2,538 | 22,785 | 15,085 | 44,007 |
| Hampton Falls | a 595 | 14,375 | 90,220 | 2,300 | 638 | 15,489 | 7,575 |

| | | | | | | | | |
|---------------------|-------|----------|-----------|-----------|-----------|-----------|-----------|-------------|
| Kensington | a | 950 | 47,850 | ..... | ..... | 3,450 | 1,510 | 4,300 |
| Kingston | a | 750 | 32,440 | ..... | ..... | 16,270 | 17,758 | 17,350 |
| Londonderry | a | 2,200 | 19,234 | 11,700 | 13,000 | 10,375 | 3,922 | 37,600 |
| Newcastle | b | 300 | ..... | 14,000 | 9,600 | 5,000 | 20,274 | 750 |
| Newfields | a | 50 | ..... | ..... | 3,962 | 4,200 | 7,163 | 4,350 |
| Newington | b | 2,000 | 440 | 6,400 | 1,800 | ..... | 2,081 | 2,910 |
| Newmarket | a-b | 2,850 | 1,990 | 400 | 15,290 | ..... | 6,907 | 469,575 |
| Newton | a-b | 975 | 8,505 | ..... | ..... | 11,942 | 4,036 | 15,887 |
| North Hampton | a | 2,550 | 6,765 | 4,800 | 12,550 | 4,000 | 13,899 | 11,075 |
| Northwood | b | 600 | 2,005 | ..... | 1,666 | 15,885 | 2,908 | 15,400 |
| Nottingham | a | 5,200 | 53,675 | ..... | 1,200 | 12,125 | 3,192 | 4,300 |
| Pialstow | a | 226 | 2,550 | 8,000 | ..... | 2,000 | 946 | 18,250 |
| Portsmouth | b | 39,916 | ..... | 91,432 | 114,285 | 35,567 | 124,021 | 1,045,555 |
| Raymond | a | 1,175 | 9,420 | ..... | ..... | 7,996 | 1,740 | 55,825 |
| Rye | b | 450 | 12,325 | 6,920 | 4,500 | 5,870 | 1,286 | 3,300 |
| Salem | b | 1,500 | 8,850 | ..... | ..... | 19,900 | 1,020 | 41,000 |
| Sandown ..... | ..... | ..... | 500 | ..... | 2,400 | 4,410 | 5,105 | 12,000 |
| Seabrook | a-b | 1,700 | 2,730 | ..... | ..... | 9,255 | 2,382 | 5,800 |
| South Hampton | a | 1,000 | 6,250 | 1,000 | 6,800 | 3,000 | 10,499 | ..... |
| Stratham | a | 2,300 | 4,525 | 4,000 | ..... | 8,000 | 4,989 | 1,050 |
| Windham | b | 1,125 | 3,070 | ..... | ..... | 1,700 | 4,755 | 15,656 |
| Totals | | \$88,367 | \$431,280 | \$633,892 | \$231,028 | \$375,476 | \$549,037 | \$2,834,985 |

*Includes Doomsage, \$325,000.

TABLE 13.—Continued.
ROCKINGHAM COUNTY.

| Towns. | Polls, number. | a Aqueducts. b Locks and Canals. c Toll bridges. d Electric light lines. e Wharves, ferries. | Mills, factories, and machinery. | Improved and unimproved lands and build- ings. | Amount of in- ventory. | Amount of taxes, including poll taxes. | Property rate per cent. |
|------------------|----------------|--|-------------------------------------|---|---------------------------|--|----------------------------|
| Atkinson | 137 | ..... | \$3,500 | \$347,429 | \$404,117 | \$7,871.40 | \$1.88 |
| Auburn | 193 | ..... | 2,765 | 528,583 | 610,109 | 8,562.56 | 1.34 |
| Brentwood | 133 | ..... | 11,500 | 301,465 | 386,256 | 5,480.46 | 1.35 |
| Candia | 234 | ..... | ..... | 398,355 | 472,368 | 8,970.62 | 1.80 |
| Chester | 191 | ..... | 3,790 | 455,842 | 541,123 | 9,353.02 | 1.65 |
| Danville | 143 | ..... | 1,450 | 224,783 | 254,818 | 5,421.87 | 2.01 |
| Deerfield | 270 | ..... | 1,000 | 481,170 | 610,780 | 11,350.80 | 1.77 |
| Derry | 1,393 | ..... | 136,000 | 3,061,655 | 3,860,975 | 77,915.75 | 1.95 |
| East Kingston... | 109 | d \$7,600 | 200 | 223,600 | 307,309 | 4,335.94 | 1.34 |
| Epping | 372 | ..... | 29,650 | 603,605 | 765,291 | 16,049.82 | 2.00 |
| Exeter | 1,102 | ..... | 164,600 | 3,045,620 | 4,236,800 | 81,855.84 | 1.88 |
| Fremont | 159 | ..... | 24,300 | 329,231 | 446,342 | 6,212.69 | 1.32 |
| Greenland | 157 | p 6,000 | ..... | 414,860 | 503,653 | 7,868.80 | 1.50 |
| Hamstead | 211 | ..... | 6,800 | 465,855 | 544,378 | 8,588.09 | 1.50 |
| Hampton | 384 | ..... | 3,800 | 2,053,967 | 2,195,542 | 34,366.76 | 1.53 |
| Hampton Falls.. | 140 | p 5,600 | 2,700 | 348,996 | 536,552 | 6,987.10 | 1.25 |

| | | | | | | | | |
|------------------|--------|-----|----------|-------------|--------------|--------------|--------------|--------|
| Kensington | 113 | d | ..... | 450 | 198,450 | 293,887 | 5,075.14 | 1.65 |
| Kingston | 283 | | 11,000 | 4,700 | 509,462 | 629,577 | 12,339.83 | 1.87 |
| Londonderry .. | 416 |  | ..... | 14,500 | 772,810 | 980,823 | 16,917.50 | 1.64 |
| Newcastle | 98 | c-d | 5,440 | ..... | 339,905 | 395,044 | 7,701.16 | 1.90 |
| Newfields | 113 |  | ..... | 2,000 | 181,184 | 210,081 | 3,727.10 | 1.66 |
| Newington | 98 | a | ..... | ..... | 286,770 | 346,976 | 5,227.16 | 1.45 |
| Newmarket | 835 |  | ..... | 401,850 | 814,035 | 1,776,604 | 39,905.39 | 2.15 |
| Newton | 256 | a-e | 20,200 | ..... | 411,628 | 493,521 | 9,740.84 | 1.87 |
| North Hampton. | 238 |  | ..... | 3,600 | 1,107,016* | 1,239,873 | 15,628.00 | 1.22 |
| Northwood | 307 |  | ..... | 1,425 | 465,870 | 537,546 | 11,655.03 | 2.05 |
| Nottingham | 181 |  | ..... | 18,950 | 463,712 | 588,873 | 9,901.74 | 1.62 |
| Plaistow | 312 |  | ..... | 21,000 | 610,456 | 701,959 | 12,786.21 | 1.73 |
| Portsmouth | 3,245 |  | ..... | 191,450 | 9,244,436 | 11,038,232 | 255,955.11 | 2.26 |
| Raymond | 368 |  | ..... | 2,450 | 607,140 | 726,549 | 15,993.53 | 2.10 |
| Rye | 278 | a | 5,000 | 1,450 | 1,372,888 | 1,463,440 | 18,537.70 | 1.23 |
| Salem | 622 |  | ..... | 132,250 | 1,738,394 | 2,013,672 | 34,469.58 | 1.65 |
| Sandown | 128 |  | ..... | 4,225 | 171,984 | 211,321 | 4,167.86 | 1.85 |
| Seabrook | 426 | a-d | 5,100 | 500 | 427,366 | 460,178 | 8,123.50 | 1.58 |
| South Hampton.. | 88 |  | ..... | ..... | 167,910 | 212,850 | 4,752.27 | 2.15 |
| Stratham | 165 |  | ..... | 2,200 | 396,990 | 469,392 | 8,544.35 | 1.75 |
| Windham | 161 |  | ..... | ..... | 677,641 | 742,578 | 11,956.63 | 1.56 |
| Totals | 14,079 | | \$66,440 | \$1,195,045 | \$34,251,063 | \$42,209,389 | \$814,297.15 | \$1.86 |

TABLE 13.—Continued.
STRAFFORD COUNTY.

| TOWNS. | HORSES. | | | ASSES AND MULES. | | | OXEN. | | | COWS. | | |
|-------------------|---------|------------|-------------------|------------------|------------|-------------------|---------|------------|-------------------|---------|------------|-------------------|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. |
| Barrington | 271 | \$26,025 | \$96.03 | ... | ... | ..... | 16 | \$1,495 | \$93.43 | 349 | \$15,845 | \$45.40 |
| Dover | 784 | 88,365 | 112.71 | ... | ... | ..... | 8 | 950 | 118.75 | 786 | 35,380 | 45.01 |
| Durham | 177 | 24,950 | 140.96 | ... | ... | ..... | 12 | 1,150 | 95.83 | 273 | 12,580 | 46.08 |
| Farmington | 337 | 42,885 | 127.25 | 4 | \$350 | \$87.50 | 28 | 2,680 | 95.71 | 393 | 16,825 | 42.81 |
| Lee | 188 | 26,130 | 138.98 | ... | ... | ..... | 14 | 1,330 | 95.00 | 341 | 15,683 | 45.99 |
| Madbury | 114 | 12,135 | 106.44 | ... | ... | ..... | 22 | 2,000 | 90.90 | 209 | 8,820 | 42.20 |
| Middleton | 70 | 6,430 | 91.85 | ... | ... | ..... | 28 | 2,315 | 82.67 | 90 | 3,575 | 39.72 |
| Milton | 228 | 27,160 | 119.12 | 1 | 50 | 50.00 | 33 | 3,325 | 100.75 | 224 | 11,340 | 50.62 |
| New Durham | 130 | 14,060 | 108.15 | 1 | 50 | 50.00 | 10 | 1,225 | 122.50 | 132 | 4,845 | 36.70 |
| Rochester | 713 | 73,320 | 102.83 | ... | ... | ..... | 30 | 2,955 | 98.50 | 764 | 33,430 | 43.75 |
| Rollinsford | 144 | 14,075 | 97.74 | ... | ... | ..... | ... | ..... | ..... | 309 | 15,954 | 51.63 |
| Somersworth | 255 | 37,095 | 145.47 | ... | ... | ..... | 2 | 225 | 112.50 | 227 | 10,460 | 46.07 |
| Strafford | 266 | 27,573 | 102.90 | ... | ... | ..... | 36 | 3,075 | 85.41 | 506 | 19,487 | 38.51 |
| Totals | 3,577 | \$420,003 | \$114.22 | 6 | \$450 | \$75.00 | 239 | \$22,725 | \$95.08 | 4,603 | \$204,224 | \$44.36 |

TABLE 13.—Continued.
STRAFFORD COUNTY.

| Towns. | OTHER NEAT STOCK. | | | SHEEP. | | | HOGS. | | | FOWLS. | | VEHICLES AND AUTOMOBILES. | |
|-------------------|-------------------|------------|-------------------|---------|------------|-------------------|---------|------------|-------------------|---------|------------|---------------------------|------------|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Number. | Valuation. |
| Barrington | 83 | \$3,090 | \$37.22 | 55 | \$275 | \$5.00 | 8 | \$130 | \$16.25 | 1,305 | \$653 | 18 | \$7,000 |
| Dover | 96 | 3,080 | 32.08 | 113 | 601 | 5.31 | 11 | 377 | 34.27 | ..... | 1,282 | ... | 132,749 |
| Durham | 46 | 1,635 | 35.54 | 51 | 225 | 4.41 | ... | ... | ..... | 1,640 | 1,390 | 48 | 16,425 |
| *Farmington | 84 | 3,070 | 36.54 | 23 | 92 | 4.00 | 19 | 200 | 10.52 | 320 | 218 | 133 | 26,000 |
| Lee | 64 | 2,505 | 39.14 | 84 | 415 | 4.94 | 1 | 20 | 20.00 | 1,729 | 1,289 | 12 | 2,510 |
| Madbury | 37 | 1,280 | 34.59 | 30 | 90 | 3.00 | ... | ... | ..... | 500 | 250 | 12 | 2,975 |
| Middleton | 16 | 830 | 51.87 | 46 | 230 | 5.00 | 10 | 75 | 7.50 | ..... | ..... | 2 | 375 |
| Milton | 27 | 1,090 | 40.37 | 33 | 153 | 4.63 | 4 | 50 | 12.50 | 260 | 190 | 69 | 19,400 |
| New Durham | 59 | 2,125 | 36.01 | 5 | 25 | 5.00 | ... | ... | ..... | 400 | 200 | 11 | 3,075 |
| Rochester | 104 | 3,890 | 37.40 | 126 | 505 | 4.00 | 41 | 642 | 15.65 | 3,300 | 2,773 | ... | 119,930 |
| Rollinsford | 6 | 450 | 75.00 | 37 | 370 | 10.00 | 3 | 55 | 18.33 | 400 | 200 | 11 | 4,900 |
| Somersworth | 5 | 175 | 35.00 | ... | ..... | ..... | 14 | 145 | 10.35 | 495 | 247 | 201 | 43,425 |
| Strafford | 150 | 4,782 | 31.88 | 58 | 271 | 4.67 | ... | ..... | ..... | ..... | 300 | ... | 4,400 |
| Totals | 777 | \$28,002 | \$36.03 | 661 | \$3,252 | \$4.91 | 111 | \$1,694 | \$15.26 | 10,349 | \$8,992 | 517 | \$383,164 |

TABLE 13.—Continued.
STRAFFORD COUNTY.

| Towns. | ^a Portable mills. ^b Boats. | Wood and lumber, Laws 1911, c 82. | Municipal bonds and notes. | Stock in national banks. | Soldiers' exemptions. | Money on hand, at interest, or on deposit. | Stock in trade. |
|-------------------|---|---|-------------------------------|-----------------------------|-----------------------|--|-----------------|
| Barrington | <i>a</i> \$2,560 | \$22,615 | ..... | \$900 | \$8,720 | \$650 | \$8,100 |
| Dover | <i>a-b</i> 3,010 | 8,570 | \$9,545 | 93,142 | 33,741 | 65,812 | 1,389,842 |
| Durham | <i>a-b</i> 1,700 | 30,600 | ..... | 17,690 | 2,450 | 3,977 | 4,230 |
| Farmington | <i>a-b</i> 2,975 | 31,165 | ..... | 22,430 | 40,750 | 6,961 | 175,199 |
| Lee | <i>a</i> 2,800 | 16,903 | ..... | 3,400 | 3,360 | 10,439 | 3,600 |
| Madbury | <i>a</i> 2,200 | 10,258 | ..... | 5,109 | 1,890 | 6,950 | 600 |
| Middleton ..... | ..... | 4,182 | ..... | ..... | 2,720 | ..... | ..... |
| Milton | <i>a-b</i> 4,800 | 67,610 | 5,535 | 700 | 21,650 | 12,147 | 194,590 |
| New Durham | <i>b</i> 3,200 | ..... | ..... | ..... | 2,650 | 950 | 44,260 |
| Rochester | <i>a</i> 2,325 | 37,913 | 6,250 | 39,900 | 31,300 | 64,673 | 776,327 |
| Rollinsford | <i>a-b</i> 400 | ..... | 3,989 | 39,289 | ..... | 46,161 | 239,260 |
| Somersworth ..... | ..... | 1,000 | 49,208 | 96,700 | 7,650 | 174,281 | 465,629 |
| Strafford | <i>a</i> 7,400 | ..... | 1,200 | 1,700 | 13,435 | 190 | 25,929 |
| Totals | \$33,370 | \$230,816 | \$75,727 | \$320,960 | \$170,316 | \$393,191 | \$3,327,566 |

TABLE 13.—Continued.
STRAFFORD COUNTY.

| Towns. | Polls, number. | a Aqueducts. b Locks and Canals. c Toll bridges. d Electric light lines. e Wharves, ferries. | Mills, factories, and machinery. | Improved and unimproved lands and build- ings. | Amount of in- ventory. | Amount of taxes, including poll taxes. | Property rate per cent. |
|-------------------|----------------|--|-------------------------------------|---|---------------------------|--|----------------------------|
| Barrington | 277 | ..... | \$4,800 | \$446,393 | \$540,531 | \$10,625.00 | \$1.86 |
| Dover | 2,805 | ..... | 1,020,320 | 7,828,722 | 10,681,747 | 219,412.94 | 2.00 |
| Durham | 251 | ..... | ..... | 590,620 | 707,172 | 12,170.34 | 1.65 |
| Farmington | 836 | ..... | 38,700 | 1,199,215 | 1,568,965 | 37,053.76 | 2.25 |
| Lee | 145 | ..... | 11,500 | 297,350 | 395,874 | 5,430.36 | 1.30 |
| Madbury | 114 | ..... | ..... | 213,825 | 266,492 | 3,159.41 | 1.10 |
| Middleton | 82 | ..... | ..... | 98,660 | 116,672 | 2,783.85 | 2.25 |
| Milton | 498 | ..... | 310,100 | 836,705 | 1,494,945 | 19,745.33 | 1.25 |
| New Durham | 230 | ..... | 18,300 | 261,430 | 353,745 | 7,186.18 | 1.90 |
| Rochester | 2,664 | ..... | 682,925 | 4,568,537 | 6,417,295 | 118,820.43 | 1.77 |
| Rollinsford | 513 | ..... | 347,200 | 538,100 | 1,250,403 | 18,531.64 | 1.40 |
| Somersworth | 1,746 | ..... | 1,629,370 | 2,478,980 | 4,986,940 | 89,167.38 | 1.72 |
| Strafford | 237 | ..... | 1,475 | 446,183 | 543,765 | 10,815.36 | 1.90 |
| Totals | 10,398 | ..... | \$4,065,690 | \$19,804,720 | \$29,324,546 | \$554,907.98 | \$1.82 |

TABLE 13.—Continued.
BELKNAP COUNTY.

| TOWNS. | HORSES. | | | ASSES AND MULES. | | | OXEN. | | | COWS. | | |
|------------------|---------|------------|-------------------|------------------|------------|-------------------|---------|------------|-------------------|---------|------------|-------------------|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. |
| Alton | 325 | \$42,930 | \$132.09 | 8 | \$1,350 | \$168.75 | 31 | \$2,335 | \$75.32 | 426 | \$19,625 | \$46.06 |
| Barnstead | 312 | 29,575 | 94.79 | 1 | 150 | 150.00 | 20 | 1,775 | 88.75 | 438 | 20,310 | 46.36 |
| Belmont | 290 | 30,052 | 103.62 | 2 | 120 | 60.00 | 12 | 1,200 | 100.00 | 356 | 16,544 | 46.47 |
| Center Harbor .. | 164 | 19,265 | 117.46 | ... | ..... | ..... | 20 | 1,795 | 89.75 | 189 | 8,251 | 43.65 |
| Gilford | 212 | 24,918 | 117.53 | 1 | 100 | 100.00 | 24 | 2,300 | 95.83 | 330 | 17,990 | 54.51 |
| Gilmanton | 256 | 29,372 | 114.73 | 2 | 80 | 40.00 | 68 | 5,170 | 76.02 | 540 | 21,586 | 39.97 |
| Laconia | 660 | 89,216 | 135.17 | ... | ..... | ..... | 21 | 2,050 | 97.61 | 460 | 28,573 | 62.11 |
| Meredith | 275 | 34,105 | 124.01 | 2 | 150 | 75.00 | 48 | 4,965 | 103.43 | 438 | 18,189 | 41.52 |
| New Hampton .. | 212 | 21,470 | 101.27 | ... | ..... | ..... | 26 | 2,300 | 88.46 | 360 | 15,220 | 42.28 |
| Sanbornton | 280 | 30,750 | 109.82 | 6 | 650 | 108.33 | 28 | 2,580 | 92.14 | 524 | 24,505 | 46.76 |
| Tilton | 229 | 25,330 | 110.61 | ... | ..... | ..... | 13 | 925 | 71.15 | 323 | 14,920 | 46.19 |
| Totals | 3,215 | \$376,983 | \$117.24 | 22 | \$2,600 | \$118.18 | 311 | \$27,395 | \$88.08 | 4,394 | \$205,713 | \$46.92 |

TABLE 13.—Continued.
BELKNAP COUNTY.

| TOWNS. | OTHER NEAT STOCK. | | | SHEEP. | | | HOGS. | | | FOWLS. | | VEHICLES AND AUTOMOBILES. | |
|------------------|-------------------|------------|-------------------|---------|------------|-------------------|---------|------------|-------------------|---------|------------|---------------------------|------------|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Number. | Valuation. |
| | | | | | | | | | | | | | |
| Alton | 86 | \$2,703 | \$31.43 | 53 | \$310 | \$5.84 | 18 | \$261 | \$14.50 | 1,463 | \$850 | 63 | \$15,155 |
| Barnstead | 228 | 6,961 | 30.61 | 160 | 684 | 4.27 | ... | ... | ... | 75 | 50 | 23 | 5,450 |
| Belmont | 181 | 6,352 | 35.09 | 125 | 662 | 5.29 | 15 | 170 | 11.33 | 455 | 260 | 38 | 8,150 |
| Center Harbor... | 22 | 1,204 | 54.72 | 48 | 295 | 6.14 | 3 | 45 | 15.00 | ... | 1,100 | ... | 12,600 |
| Gilford | 349 | 11,188 | 32.05 | 310 | 1,554 | 5.01 | 10 | 210 | 21.00 | 290 | 182 | 6 | 1,600 |
| Gilmanton | 293 | 8,616 | 29.40 | 307 | 1,444 | 4.70 | 23 | 290 | 12.60 | 742 | 371 | 12 | 3,320 |
| Laconia | 39 | 1,475 | 37.82 | 33 | 164 | 4.96 | 29 | 465 | 16.03 | ... | 1,303 | ... | 151,674 |
| Meredith | 164 | 7,060 | 43.04 | 75 | 337 | 4.68 | 3 | 35 | 11.66 | 100 | 50 | 102 | 17,981 |
| New Hampton... | 88 | 3,455 | 39.26 | 80 | 400 | 5.00 | 10 | 145 | 14.50 | 645 | 350 | ... | 3,650 |
| Sanbornton | 138 | 4,895 | 35.47 | 301 | 1,230 | 4.08 | 9 | 110 | 12.22 | ... | 90 | ... | 5,620 |
| Tilton | 34 | 945 | 27.79 | 107 | 503 | 4.70 | 16 | 201 | 12.56 | ... | 350 | ... | 28,925 |
| Totals | 1,622 | \$54,874 | \$33.83 | 1,596 | \$7,583 | \$4.75 | 136 | \$1,932 | \$14.20 | 3,770 | \$4,956 | 244 | \$254,025 |

TABLE 13.—Continued.
BELKNAP COUNTY.

| Towns. | a Portable mills. b Boats. | Wood and lumber, Laws 1911, c 82. | Municipal bonds and notes. | Stock in national banks. | Soldiers' exemptions. | Money on hand, at interest, or on deposit. | Stock in trade. |
|---------------------|-------------------------------|-----------------------------------|----------------------------|--------------------------|-----------------------|--|-----------------|
| Alton | a-b \$25,435 | \$29,955 | \$15,000 | \$1,700 | \$18,330 | \$16,051 | \$68,095 |
| Barnstead | a 1,900 | 30,130 | ..... | 4,100 | 9,640 | 5,717 | 12,200 |
| Belmont | a-b 1,630 | 7,600 | ..... | 900 | 13,900 | 5,850 | 29,550 |
| Center Harbor | a-b 10,875 | 1,950 | 12,000 | 3,516 | 2,400 | 28,689 | 19,770 |
| Gilford | a-b 8,500 | 4,140 | 9,000 | ..... | 7,300 | 17,444 | 6,212 |
| Gilmanton | a 800 | 30,225 | 2,000 | 1,100 | 9,482 | 2,152 | 19,086 |
| Laconia | a-b 80,465 | 23,812 | 10,534 | 100,238 | 46,300 | 192,932 | 987,502 |
| Meredith | a-b 22,245 | 14,465 | ..... | 3,912 | 4,000 | 48,815 | 67,622 |
| New Hampton | a 5,050 | 23,345 | ..... | 1,000 | 5,990 | 6,123 | 27,100 |
| Sanbornton | a 3,880 | 16,710 | 5,600 | 700 | 12,210 | 8,705 | 1,250 |
| Tilton | b 250 | 450 | ..... | 28,550 | 5,950 | 73,876 | 183,135 |
| Totals | \$161,030 | \$182,782 | \$54,134 | \$145,716 | \$135,482 | \$406,354 | \$1,421,522 |

TABLE 13.—Continued.

BELKNAP COUNTY.

| TOWNS. | Polls, number. | ^a Aqueducts. ^b Locks and Canals. ^c Toll bridges. ^d Electric light lines. ^e Wharves, ferries. | Mills, factories, and machinery. | Improved and unimproved lands and build- ings. | Amount of in- ventory. | Amount of taxes. | Property rate per cent. |
|---------------------|----------------|---|-------------------------------------|---|---------------------------|------------------|----------------------------|
| Alton | 418 | ^a \$20,000 | \$12,150 | \$1,099,197 | \$1,373,102 | \$26,635.46 | 1.88 |
| Barnstead | 310 | ..... | 19,200 | 513,320 | 651,542 | 11,956.83 | 1.74 |
| Belmont | 322 | ..... | 51,550 | 709,348 | 869,938 | 15,867.91 | 1.75 |
| Center Harbor | 146 | ..... | ..... | 514,082 | 635,437 | 7,917.24 | 1.20 |
| Gilford | 235 | ^a 200 | ..... | 799,210 | 904,748 | 12,322.20 | 1.31 |
| Gilmanton | 284 | ..... | ..... | 394,162 | 522,788 | 11,546.55 | 2.10 |
| Laconia | 3,031 | ..... | 1,174,535 | 6,912,977 | 9,757,915 | 156,767.18 | 1.54 |
| Meredith | 537 | ..... | 30,325 | 1,348,486 | 1,618,742 | 30,419.89 | 1.81 |
| New Hampton | 229 | ^a 3,000 | 800 | 452,905 | 566,313 | 10,495.45 | 1.77 |
| Sanbornton | 258 | ..... | ..... | 592,590 | 699,865 | 11,013.97 | 1.50 |
| Tilton | 557 | ^a 20,000 | 196,025 | 1,382,615 | 1,956,900 | 28,250.50 | 1.38 |
| Totals | 6,327 | \$43,200 | \$1,487,599 | \$14,718,892 | \$19,557,290 | \$323,193.18 | \$1.59 |

TABLE 13.—Continued.
CARROLL COUNTY.

| TOWNS. | HORSES. | | | ASSES AND MULES. | | | OXEN. | | | COWS. | | |
|-----------------------|---------|------------|-------------------|------------------|------------|-------------------|---------|------------|-------------------|---------|------------|-------------------|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. |
| Albany | 121 | \$16,521 | 136.53 | ... | ... | ... | 6 | \$556 | \$92.66 | 32 | \$1,246 | \$38.93 |
| Bartlett | 179 | 20,112 | 112.35 | ... | ... | ... | ... | ... | ... | 212 | 8,890 | 41.93 |
| Brookfield | 76 | 9,200 | 101.95 | 2 | \$250 | \$125.00 | 40 | 3,216 | 80.40 | 148 | 6,011 | 40.61 |
| Chatham | 91 | 11,005 | 120.93 | ... | ... | ... | 16 | 1,470 | 91.87 | 152 | 6,410 | 42.17 |
| Conway | 424 | 56,995 | 134.42 | ... | ... | ... | 32 | 2,712 | 84.75 | 479 | 22,260 | 46.26 |
| Eaton | 84 | 8,955 | 106.60 | ... | ... | ... | 48 | 3,820 | 79.58 | 154 | 5,767 | 37.44 |
| Effingham | 183 | 19,130 | 104.53 | ... | ... | ... | 12 | 1,180 | 98.33 | 184 | 7,685 | 41.76 |
| Freedom | 189 | 23,750 | 125.66 | 1 | 100 | 100.00 | 44 | 4,310 | 97.95 | 282 | 12,240 | 43.40 |
| Hart's Location | 14 | 2,175 | 155.35 | ... | ... | ... | ... | ... | ... | 3 | 375 | 125.00 |
| Jackson | 139 | 15,874 | 114.20 | ... | ... | ... | 12 | 1,254 | 104.50 | 224 | 9,100 | 40.62 |
| Madison | 143 | 16,320 | 114.12 | ... | ... | ... | 28 | 2,590 | 92.50 | 116 | 5,148 | 44.37 |
| Moultonborough | 318 | 46,005 | 144.66 | ... | ... | ... | 39 | 3,540 | 90.76 | 304 | 12,744 | 41.92 |
| Ossipee | 316 | 38,457 | 121.69 | 1 | 25 | 25.00 | 26 | 2,456 | 94.46 | 302 | 12,515 | 41.44 |
| Sandwich | 346 | 40,450 | 116.90 | 1 | 20 | 20.00 | 98 | 10,152 | 103.59 | 408 | 17,834 | 43.71 |
| Tamworth | 295 | 33,990 | 115.22 | ... | ... | ... | 24 | 2,305 | 96.04 | 287 | 13,406 | 46.71 |
| Tuftonborough | 158 | 19,270 | 121.96 | ... | ... | ... | 48 | 4,190 | 87.29 | 315 | 11,846 | 37.60 |
| Wakefield | 232 | 32,410 | 139.69 | ... | ... | ... | 46 | 4,740 | 103.02 | 323 | 14,470 | 44.79 |
| Wolfeborough | 394 | 51,201 | 129.95 | ... | ... | ... | 32 | 2,980 | 93.12 | 398 | 18,667 | 46.90 |
| Totals | 3,792 | \$461,820 | \$124.74 | 5 | \$395 | \$79.00 | 551 | \$51,471 | \$93.41 | 4,323 | \$186,614 | \$43.16 |

TABLE 13.—Continued.
CARROLL COUNTY.

| TOWNS. | OTHER NEAT STOCK. | | | SHEEP. | | HOGS. | | FOWLS. | | VEHICLES AND AUTOMOBILES. | |
|-----------------------|-------------------|------------|-------------------|---------|------------|-------------------|------------|---------|------------|---------------------------|------------|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Valuation. | Number. | Valuation. | Number. | Valuation. |
| Albany | 9 | \$300 | \$33.33 | ... | ... | ... | \$188 | ... | ... | ... | \$2,200 |
| Bartlett | 30 | 736 | 24.53 | 58 | \$280 | ... | ... | ... | ... | ... | 15,756 |
| Brookfield | 28 | 830 | 29.64 | 82 | 380 | ... | ... | ... | ... | ... | 3,550 |
| Chatham | 47 | 1,965 | 41.80 | 23 | 115 | ... | ... | ... | ... | ... | 3,850 |
| Conway | 85 | 3,508 | 41.27 | 42 | 202 | ... | ... | ... | ... | ... | 53,782 |
| Eaton | 19 | 743 | 39.10 | 26 | 96 | ... | ... | ... | ... | ... | 2,450 |
| Effingham | 20 | 1,015 | 50.75 | ... | ... | ... | ... | ... | ... | ... | 3,900 |
| Freedom | 57 | 3,410 | 59.82 | 82 | 336 | ... | ... | ... | ... | ... | 7,025 |
| Hart's Location | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 865 |
| Jackson | 57 | 2,196 | 38.52 | 75 | 286 | ... | ... | ... | ... | ... | 11,840 |
| Madison | 26 | 1,275 | 49.03 | 72 | 286 | ... | ... | ... | ... | ... | 6,000 |
| Moultonborough | 69 | 3,080 | 44.63 | 51 | 267 | ... | ... | ... | ... | ... | 19,720 |
| Ossipee | 97 | 4,378 | 45.13 | 15 | 120 | ... | ... | ... | ... | ... | 15,420 |
| Sandwich | 111 | 6,288 | 56.64 | 120 | 798 | ... | ... | ... | ... | ... | 11,630 |
| Tamworth | 43 | 2,185 | 50.81 | 53 | 187 | ... | ... | ... | ... | ... | 15,075 |
| Tuftonborough | 102 | 4,827 | 47.32 | 23 | 84 | ... | ... | ... | ... | ... | 6,750 |
| Wakefield | 76 | 2,640 | 34.73 | 51 | 300 | ... | ... | ... | ... | ... | 20,475 |
| Wolfeborough | 183 | 7,303 | 34.44 | 21 | 107 | ... | ... | ... | ... | ... | 39,950 |
| Totals | 1,059 | \$46,679 | \$44.07 | 794 | \$3,846 | ... | ... | ... | ... | ... | \$240,232 |

TABLE 13.—Continued.

CARROLL COUNTY.

| Towns. | ^a Portable mills. ^b Boats. | Wood and lumber, Laws 1911, c 82. | Municipal bonds and notes. | Stock in national banks. | Soldiers' exemptions. | Money on hand, at interest, or on deposit. | Stock in trade. |
|-----------------------|---|---|-------------------------------|-----------------------------|-----------------------|--|-----------------|
| Albany ..... | ..... | \$5,180 | ..... | ..... | \$500 | ..... | \$4,288 |
| Bartlett ..... | ..... | 15,000 | ..... | ..... | 2,600 | \$763 | 46,450 |
| Brookfield | ^a \$1,800 | 13,650 | \$2,000 | ..... | 850 | 1,380 | ..... |
| Chatham ..... | ..... | 8,200 | ..... | ..... | 3,785 | 1,090 | ..... |
| Conway | ^{a-b} 1,440 | 1,936 | 18,996 | \$21,530 | 24,800 | 68,249 | 293,558 |
| Eaton | ^a 1,360 | 1,400 | ..... | ..... | 3,657 | 1,287 | 1,850 |
| Effingham | ^{a-b} 4,275 | 10,100 | ..... | 2,973 | 4,930 | 2,087 | 42,016 |
| Freedom | ^{a-b} 2,875 | 7,325 | ..... | 3,000 | 2,850 | 2,634 | 10,300 |
| Hart's Location ..... | ..... | ..... | ..... | ..... | ..... | ..... | 25 |
| Jackson | ^a 1,000 | 1,160 | ..... | 310 | 1,000 | 1,958 | 4,600 |
| Madison | ^{a-b} 2,080 | 22,025 | ..... | 3,631 | 4,250 | 592 | 25,790 |
| Moultonborough | ^{a-b} 19,690 | 25,200 | 5,000 | 700 | 4,150 | 245,384 | 6,050 |
| Ossipee | ^{a-b} 5,650 | 8,711 | 6,200 | 3,175 | 11,610 | 12,794 | 61,885 |
| Sandwich | ^{a-b} 4,074 | 13,032 | ..... | ..... | 10,720 | 47,218 | 16,800 |
| Tamworth | ^a 200 | 5,500 | 1,000 | ..... | 7,900 | 17,123 | 40,771 |
| Tuftonborough | ^{a-b} 17,674 | 7,100 | ..... | ..... | ..... | 50,700 | 10,500 |
| Wakefield | ^{a-b} 2,150 | 16,925 | 5,725 | 2,150 | 16,700 | 19,225 | 104,930 |
| Wolfeborough | ^{a-b} 41,625 | 2,200 | ..... | 40,887 | 15,000 | 58,910 | 121,820 |
| Totals | \$105,893 | \$164,644 | \$38,921 | \$78,356 | \$114,302 | \$531,394 | \$791,633 |

TABLE 13.—Continued.

CARROLL COUNTY.

| TOWNS. | Polls, number. | a Aqueducts. b Locks and Canals. c Toll bridges. d Electric light lines. e Wharves, ferries. | Mills, factories, and machinery. | Improved and unimproved build- ings. | Amount of in- ventory. | Amount of taxes. | Property rate per cent. |
|-----------------------|----------------|--|-------------------------------------|--|---------------------------|------------------|----------------------------|
| Albany | 67 | a \$500 | *\$40,000 | \$293,352 | \$364,331 | \$4,721.49 | \$1.25 |
| Bartlett | 340 | a 2,700 | 7,760 | 668,560 | 797,001 | 10,559.82 | 1.26 |
| Brookfield | 84 | b 3,500 | ..... | 169,950 | 216,227 | 3,281.67 | 1.44 |
| Chatham | 73 | ..... | ..... | 182,675 | 216,895 | 3,182.53 | 1.40 |
| Conway | 1,078 | ..... | 126,600 | 1,999,968 | 2,672,543 | 37,906.01 | 1.34 |
| Eaton | 103 | ..... | 2,325 | 191,246 | 221,465 | 4,480.43 | 1.93 |
| Effingham | 172 | ..... | 10,800 | 315,590 | 420,771 | 7,076.36 | 1.60 |
| Freedom | 172 | ..... | 1,000 | 314,327 | 392,782 | 6,900.64 | 1.66 |
| Hart's Location | 9 | ..... | ..... | 111,785 | 115,225 | 250.50 | .20 |
| Jackson | 145 | a 2,350 | 714 | 493,784 | 546,958 | 6,981.50 | 1.22 |
| Madison | 170 | ..... | 4,605 | 381,925 | 472,419 | 7,190.08 | 1.45 |
| Moultonborough | 242 | ..... | ..... | 1,116,594 | 1,504,234 | 11,765.76 | .75 |
| Ossipee | 401 | ..... | 10,650 | 810,199 | 992,957 | 17,682.27 | 1.70 |
| Sandwich | 297 | ..... | 6,500 | 963,608 | 1,138,628 | 15,896.67 | 1.35 |
| Tamworth | 275 | a 500 | ..... | 969,612 | 1,102,376 | 19,731.34 | 1.74 |
| Tuftonborough | 193 | ..... | 1,000 | 580,093 | 714,034 | 8,983.00 | 1.19 |
| Wakefield | 453 | ..... | 15,000 | 825,525 | 1,067,435 | 17,837.51 | 1.58 |
| Wolfeborough | 789 | ..... | 10,400 | 1,870,908 | 2,268,738 | 43,187.80 | 1.83 |
| Hale's Location ..... | .... | ..... | ..... | 12,000 | 12,000 | 29.29 | .24 |
| Totals | 5,063 | \$9,550 | \$237,354 | \$12,271,701 | \$15,227,019 | \$227,544.67 | \$1.43 |

*Lumber R. R.

TABLE 13.—Continued.
MERRIMACK COUNTY.

| TOWNS. | HORSES. | | | ASSES AND MULES. | | | OXEN. | | | COWS. | | |
|------------------|---------|------------|-------------------|------------------|------------|-------------------|---------|------------|-------------------|---------|------------|-------------------|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. |
| Allenstown | 71 | \$9,125 | \$128.52 | 1 | \$100 | \$100.00 | 7 | \$600 | \$85.71 | 96 | \$4,550 | \$47.39 |
| Andover | 260 | 33,995 | 130.75 | 5 | 650 | 130.00 | 44 | 4,470 | 101.59 | 367 | 16,889 | 46.01 |
| Boscawen | 194 | 19,800 | 102.06 | ... | ... | ... | 20 | 1,775 | 88.75 | 274 | 11,028 | 40.24 |
| Bow | 149 | 20,275 | 136.07 | ... | ... | ... | 24 | 2,450 | 102.08 | 326 | 13,590 | 47.82 |
| Bradford | 174 | 19,395 | 111.46 | ... | ... | ... | 40 | 4,555 | 113.87 | 361 | 16,347 | 45.28 |
| Canterbury | 179 | 24,850 | 138.82 | 2 | 225 | 112.50 | 31 | 3,350 | 108.06 | 375 | 19,562 | 49.52 |
| Chichester | 171 | 18,780 | 109.82 | ... | ... | ... | 8 | 670 | 83.75 | 352 | 13,950 | 39.63 |
| Concord | 1,266 | 145,120 | 114.62 | ... | ... | ... | 27 | 2,520 | 93.33 | 1,138 | 57,595 | 50.61 |
| Danbury | 172 | 16,882 | 98.15 | ... | ... | ... | 85 | 8,484 | 99.81 | 330 | 13,850 | 41.96 |
| Dunbarton | 149 | 17,430 | 116.97 | 5 | 700 | 140.00 | 8 | 825 | 103.12 | 306 | 13,792 | 45.07 |
| Epsom | 240 | 25,825 | 107.60 | ... | ... | ... | 33 | 3,095 | 93.78 | 510 | 22,010 | 43.15 |
| Franklin | 462 | 52,515 | 113.66 | 10 | 1,400 | 140.00 | 8 | 870 | 108.75 | 393 | 17,769 | 45.21 |
| Heunkler | 312 | 34,485 | 110.52 | ... | ... | ... | 27 | 2,400 | 88.88 | 780 | 37,084 | 47.54 |
| Hill | 141 | 16,660 | 118.29 | 2 | 400 | 200.00 | 7 | 630 | 90.00 | 128 | 5,596 | 43.71 |
| Hooksett | 249 | 25,365 | 101.86 | ... | ... | ... | 6 | 450 | 75.00 | 384 | 17,140 | 44.63 |
| Hopkinton | 348 | 36,387 | 104.56 | 6 | 850 | 141.66 | 28 | 2,655 | 94.82 | 644 | 28,601 | 44.41 |
| Loudon | 310 | 34,340 | 110.77 | ... | ... | ... | 18 | 1,725 | 95.84 | 579 | 26,827 | 46.33 |
| Newbury | 154 | 19,865 | 128.92 | 1 | 185 | 185.00 | 34 | 3,660 | 107.64 | 233 | 12,180 | 52.27 |

| | | | | | | | | | | | | |
|------------------|-------|-----------|----------|-----|---------|----------|-----|----------|---------|--------|-----------|---------|
| New London..... | 240 | 26,320 | 109.66 | 5 | 750 | 150.00 | 30 | 2,785 | 92.83 | 340 | 15,598 | 45.87 |
| Pittsfield | 364 | 38,425 | 105.56 | 3 | 375 | 50.00 | 4 | 390 | 97.50 | 286 | 13,253 | 46.34 |
| Northfield | 221 | 28,802 | 130.32 | 1 | 50 | 150.00 | 16 | 1,410 | 88.12 | 394 | 17,202 | 43.65 |
| Pembroke | 224 | 23,196 | 103.55 | 2 | 300 | 125.00 | 4 | 300 | 75.00 | 461 | 22,770 | 49.39 |
| Salisbury | 167 | 15,257 | 91.35 | 2 | 150 | 75.00 | 32 | 3,172 | 99.12 | 266 | 10,522 | 39.55 |
| Sutton | 201 | 20,415 | 101.51 | ... | ..... | ..... | 49 | 5,112 | 104.32 | 272 | 12,985 | 47.73 |
| Warner | 253 | 27,665 | 109.34 | 2 | 300 | 150.00 | 28 | 2,715 | 96.96 | 441 | 19,017 | 43.12 |
| Webster | 149 | 15,265 | 102.44 | 10 | 1,475 | 147.50 | 26 | 2,335 | 89.80 | 223 | 8,635 | 38.72 |
| Wilmot | 180 | 21,580 | 119.88 | ... | ..... | ..... | 65 | 6,010 | 92.46 | 243 | 10,618 | 43.69 |
| Totals | 7,000 | \$788,029 | \$112.57 | 57 | \$7,910 | \$138.77 | 709 | \$69,413 | \$97.90 | 10,502 | \$480,960 | \$45.79 |

FIFTH ANNUAL REPORT

TABLE 13.—Continued.
MERRIMACK COUNTY.

| Towns. | OTHER NEAT STOCK. | | | SHEEP. | | | HOGS. | | | FOWLS. | | VEHICLES AND AUTOMOBILES. | |
|-----------------|-------------------|------------|-------------------|---------|------------|-------------------|---------|------------|-------------------|---------|------------|---------------------------|------------|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Number. | Valuation. |
| Allenstown | 10 | \$350 | \$35.00 | 7 | \$35 | \$5.00 | 8 | \$80 | \$10.00 | 350 | \$175 | 18 | \$7,050 |
| Andover | 99 | 3,690 | 37.27 | 271 | 1,294 | 4.77 | 36 | 415 | 11.52 | 2,610 | 1,548 | 35 | 8,330 |
| Boscawen | 22 | 795 | 36.13 | 174 | 691 | 3.97 | 9 | 270 | 30.00 | ..... | ..... | 15 | 10,325 |
| Bow | 65 | 2,475 | 38.07 | 36 | 180 | 5.00 | 2 | 30 | 15.00 | ..... | ..... | 8 | 2,800 |
| Bradford | 111 | 4,243 | 38.22 | 306 | 1,583 | 5.17 | 1 | 14 | 14.00 | 637 | 320 | 24 | 8,000 |
| Canterbury .. | 119 | 4,375 | 36.76 | 178 | 962 | 5.40 | ..... | ..... | ..... | 105 | 80 | 10 | 4,300 |
| Chichester | 114 | 3,811 | 33.42 | 89 | 300 | 3.37 | 6 | 69 | 11.50 | 312 | 197 | 15 | 5,610 |
| Concord | 211 | 7,025 | 33.29 | 189 | 1,280 | 6.77 | 111 | 1,430 | 12.88 | ..... | 415 | ..... | 289,140 |
| Danbury | 191 | 8,836 | 46.26 | 210 | 886 | 4.21 | 2 | 22 | 11.00 | 1,082 | 546 | 15 | 4,386 |
| Dunbarton | 81 | 2,938 | 36.27 | 12 | 52 | 4.33 | 3 | 45 | 15.00 | ..... | 450 | ..... | 2,450 |
| Epsom | 111 | 3,823 | 34.44 | 56 | 202 | 3.60 | ..... | ..... | ..... | 3,370 | 2,506 | 17 | 5,150 |
| Franklin | 51 | 1,560 | 30.58 | 21 | 90 | 4.28 | 29 | 328 | 11.31 | 1,384 | 1,002 | 321 | 76,475 |
| Henniker | 191 | 5,646 | 29.56 | 29 | 123 | 4.24 | 18 | 244 | 13.55 | 1,598 | 1,022 | 41 | 10,675 |
| Hill | 27 | 1,283 | 47.51 | 230 | 1,141 | 4.96 | 17 | 206 | 12.11 | 887 | 570 | ..... | 5,000 |
| Hooksett | 38 | 975 | 25.65 | 16 | 125 | 7.81 | 38 | 390 | 10.26 | ..... | 305 | 29 | 8,875 |
| Hopkinton | 144 | 4,851 | 33.68 | 290 | 1,338 | 4.61 | 14 | 155 | 11.07 | 450 | 251 | 50 | 20,720 |
| Loudon | 253 | 8,890 | 35.13 | 113 | 563 | 4.98 | 5 | 61 | 12.20 | 910 | 541 | 15 | 6,950 |
| Newbury | 75 | 3,660 | 48.80 | 125 | 589 | 4.71 | 17 | 345 | 20.29 | 509 | 392 | 30 | 8,175 |

| | | | | | | | | | | | | | |
|------------------|-------|-----------|---------|-------|----------|--------|------|---------|---------|--------|----------|-------|-----------|
| New London... | 153 | 6,370 | 41.63 | 129 | 481 | 3.72 | 19 | 290 | 15.26 | 470 | 392 | 83 | 18,050 |
| Northfield | 143 | 4,765 | 33.32 | 32 | 152 | 4.75 | 7 | 65 | 9.28 | 696 | 510 | 18 | 7,900 |
| Pembroke | 82 | 2,890 | 35.24 | .... | ..... | .... | 29 | 420 | 14.48 | 513 | 320 | 123 | 20,476 |
| Pittsfield | 76 | 2,385 | 31.38 | 119 | 698 | 5.86 | 15 | 220 | 14.66 | 3,664 | 2,647 | 99 | 29,500 |
| Salisbury | 117 | 3,743 | 31.99 | 348 | 1,841 | 4.79 | .... | .... | .... | 1,040 | 521 | 8 | 2,150 |
| Sutton | 135 | 5,550 | 41.11 | 121 | 521 | 4.30 | 14 | 244 | 17.42 | 355 | 290 | .... | 2,300 |
| Warner | 176 | 6,382 | 36.26 | 195 | 895 | 4.58 | .... | .... | .... | 302 | 221 | 40 | 13,575 |
| Webster | 61 | 2,330 | 38.19 | 143 | 935 | 6.53 | 1 | 10 | 10.00 | 80 | 40 | 11 | 3,300 |
| Willmot | 74 | 3,080 | 41.62 | 183 | 738 | 4.02 | 2 | 30 | 15.00 | 1,036 | 626 | 12 | 1,650 |
| Totals | 2,930 | \$106,721 | \$36.42 | 3,622 | \$17,695 | \$4.88 | 403 | \$5,383 | \$13.35 | 22,700 | \$16,057 | 1,037 | \$583,312 |

TABLE 13—Continued.
MERRIMACK COUNTY.

| TOWNS. | a Portable mills. b Boats. | Wood and Lum- ber, 1911. c. 82. | Municipal bonds and notes. | Stock in national banks. | Soldiers' exemp- tions. | Money on hand, at interest, or on deposit. | Stock in trade. |
|------------|-------------------------------|---------------------------------------|-------------------------------|-----------------------------|----------------------------|--|-----------------|
| Allentown | ..... | \$8,550 | ..... | ..... | \$5,450 | \$214 | \$104,700 |
| Andover | a \$3,000 | 59,091 | ..... | \$7,510 | 5,355 | 18,258 | 114,767 |
| Boscawen | a 2,150 | 4,980 | ..... | ..... | 6,600 | 4,912 | 99,600 |
| Bow | a 1,900 | 16,005 | \$1,900 | 2,300 | 1,275 | 4,745 | 600 |
| Bradford | a 950 | 5,230 | ..... | 1,500 | 2,820 | 7,882 | 30,075 |
| Canterbury | a 3,000 | 41,450 | ..... | ..... | 3,750 | 4,171 | 2,700 |
| Chichester | a 1,150 | 1,150 | ..... | 8,459 | 8,263 | 9,281 | 4,100 |
| Concord | a-b 4,325 | 20,075 | 1,304,078 | 216,266 | 71,900 | 266,205 | 1,625,640 |
| Danbury | ..... | 20,274 | ..... | 1,030 | 4,550 | 860 | 11,430 |
| Dunbarton | a 1,515 | 8,350 | ..... | 1,564 | 2,750 | 2,300 | 2,000 |
| Epsom | a 1,500 | 23,318 | ..... | 1,900 | 4,285 | 4,919 | 13,687 |
| Franklin | a-b 2,300 | 5,640 | ..... | 53,552 | 17,861 | 93,395 | 635,896 |
| Henniker | a 3,375 | 1,740 | 1,300 | 5,800 | 8,900 | 23,835 | 42,065 |
| Hill | a 2,200 | 38,835 | 100 | ..... | 4,980 | 10,039 | 9,189 |
| Hooksett | a 3,375 | 9,680 | ..... | ..... | 13,400 | 1,200 | 27,650 |
| Hopkinton | a 1,755 | 31,478 | 4,280 | 6,220 | 13,275 | 10,250 | 36,480 |
| Loudon | b 5,075 | 29,178 | ..... | 1,200 | 3,100 | 4,549 | 4,225 |
| Newbury | a-b 31,080 | 10,655 | ..... | 3,012 | 5,995 | 190,761 | 5,225 |

| | | | | | | | | |
|------------------|-----|----------|-----------|-------------|-----------|-----------|-----------|-------------|
| New London | b | 9,400 | 410 | ..... | 1,950 | 6,335 | 15,987 | 13,095 |
| Northfield | a | 800 | 50,806 | 500 | 5,900 | 8,605 | 7,993 | 111,150 |
| Pembroke | a | 1,800 | 4,850 | 17,374 | 2,800 | 8,200 | 35,378 | 145,808 |
| Pittsfield | a | 3,500 | 22,360 | 2,300 | 21,400 | 16,800 | 3,065 | 112,225 |
| Salisbury | a | 1,000 | 5,735 | ..... | ..... | 4,240 | 2,100 | 3,500 |
| Sutton | a-b | 5,310 | 15,050 | 3,300 | 200 | 13,980 | 4,273 | 19,600 |
| Warner | a | 3,900 | 43,100 | 39,700 | 3,000 | 18,225 | 20,592 | 40,050 |
| Webster | b | 100 | 7,200 | 1,200 | ..... | 5,175 | 1,916 | 4,800 |
| Wilmot | a | 805 | 13,315 | 4,000 | 12,200 | 11,305 | 1,700 | 9,850 |
| Totals | | \$95,265 | \$498,505 | \$1,380,032 | \$359,563 | \$277,374 | \$750,760 | \$3,230,107 |

TABLE 13—Continued.
MERRIMACK COUNTY.

| Towns. | Polls, number. | a Aqueducts. b Locks and canals. c Toll bridges. d Electric light lines. e Wharves, ferries. | Mills, factories, and machinery. | Improved and unimproved lands and build- ings. | Amount of in- ventory. | Amount of taxes. | Property rate, per cent. |
|------------|----------------|--|-------------------------------------|---|---------------------------|------------------|-----------------------------|
| Allenstown | 306 | ..... | \$417,000 | \$415,581 | \$968,110 | \$15,805.45 | \$1.37 |
| Andover | 363 | ..... | 1,000 | 609,130 | 884,037 | 12,882.44 | 1.37 |
| Boscawen | 291 | ..... | 72,000 | 574,265 | 802,591 | 19,593.83 | 2.36 |
| Bow | 187 | ..... | ..... | 870,335 | 941,765 | 10,377.54 | 1.06 |
| Bradford | 210 | ..... | 950 | 499,837 | 600,881 | 10,395.00 | 1.66 |
| Canterbury | 184 | ..... | ..... | 543,975 | 653,000 | 8,614.00 | 1.26 |
| Chichester | 171 | ..... | 100 | 310,377 | 378,004 | 6,880.60 | 1.73 |
| Concord | 5,806 | ..... | \$18,150 | 15,927,525 | 20,086,789 | 339,781.64 | \$1.63 |
| Danbury | 184 | d \$2,000 | 5,736 | 242,074 | 337,296 | 5,090.01 | 1.40 |
| Dunbarton | 151 | ..... | ..... | 343,115 | 397,526 | 7,059.94 | 1.70 |
| Epsom | 213 | ..... | 11,509 | 421,759 | 541,203 | 9,085.40 | 1.60 |
| Franklin | 1,869 | ..... | 1,170,500 | 2,879,796 | 4,994,388 | 85,930.90 | 1.65 |
| Henniker | 408 | ..... | 66,300 | 778,230 | 1,012,124 | 19,843.93 | 1.88 |
| Hill | 211 | ..... | 14,825 | 327,516 | 440,110 | 7,463.76 | 1.60 |
| Hooksett | 483 | ..... | 325,300 | 864,092 | 1,286,722 | 19,366.45 | 1.43 |
| Hopkinton | 468 | ..... | 73,375 | 921,434 | 1,181,080 | 24,752.68 | 2.02 |
| London | 243 | ..... | 5,175 | 508,187 | 637,486 | 10,048.79 | 1.50 |

| | | | | | | | | |
|------------------|--------|---|-----------|-------------|--------------|--------------|--------------|--------|
| Newbury | 168 | e | 3,100 | ..... | 944,525 | 1,237,399 | 12,966.02 | 1.02 |
| New London | 239 |  | ..... | ..... | 1,036,465 | 1,148,323 | 18,375.42 | 1.55 |
| Northfield | 403 | a | 50,000 | 209,850 | 837,975 | 1,330,861 | 22,894.16 | 1.65 |
| Pembroke | 675 | a | 500 | 420,270 | 987,512 | 1,662,506 | 24,625.08 | 1.40 |
| Pittsfield | 611 | a | 68,100 | 90,335 | 1,048,055 | 1,468,660 | 35,726.28 | 2.35 |
| Salisbury | 161 |  | ..... | 2,600 | 287,596 | 339,887 | 6,270.02 | 1.75 |
| Sutton | 221 |  | ..... | 2,000 | 453,586 | 550,738 | 10,079.92 | 1.75 |
| Warner | 350 |  | ..... | 14,700 | 727,975 | 963,787 | 23,120.81 | 2.32 |
| Webster | 121 |  | ..... | ..... | 391,975 | 441,516 | 5,540.24 | 1.20 |
| Willmot | 170 |  | ..... | 12,000 | 207,405 | 305,607 | 5,999.73 | 1.85 |
| Totals | 14,867 | | \$129,700 | \$3,132,675 | \$33,940,299 | \$45,592,386 | \$778,570.04 | \$1.64 |

TABLE 13—Continued.
HILLSBOROUGH COUNTY.

| Towns. | HORSES. | | | ASSES AND MULES. | | | OXEN. | | | COWS. | | |
|--------------------|---------|------------|-------------------|------------------|------------|-------------------|---------|------------|-------------------|---------|------------|-------------------|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. |
| Amherst | 278 | \$32,549 | \$117.08 | 3 | \$350 | \$116.66 | 2 | \$90 | \$45.00 | 514 | \$23,116 | \$44.97 |
| Antrim | 304 | 33,365 | 109.75 | 1 | 25 | 25.00 | 4 | 335 | 83.75 | 342 | 16,212 | 47.40 |
| Bedford | 431 | 49,220 | 114.19 | ... | ... | ... | ... | ... | ... | 812 | 39,455 | 48.58 |
| Bennington | 70 | 9,150 | 130.71 | 2 | 250 | 125.00 | ... | 760 | 95.00 | 112 | 5,000 | 44.64 |
| Brookline | 110 | 10,905 | 99.13 | ... | ... | ... | 2 | 200 | 100.00 | 71 | 3,125 | 44.01 |
| Deering | 117 | 11,775 | 100.64 | 2 | 400 | 200.00 | 18 | 1,325 | 101.38 | 243 | 9,929 | 40.86 |
| Francetown | 187 | 23,053 | 123.27 | ... | ... | ... | 4 | 375 | 93.75 | 379 | 19,600 | 51.71 |
| Goffstown | 334 | 43,396 | 129.92 | 2 | 200 | 100.00 | 13 | 1,040 | 80.00 | 604 | 30,072 | 49.78 |
| Greenfield | 119 | 15,920 | 113.78 | ... | ... | ... | 9 | 945 | 105.00 | 281 | 15,088 | 53.69 |
| Greenville | 135 | 16,277 | 120.57 | ... | ... | ... | ... | ... | ... | 111 | 5,559 | 50.08 |
| Hancock | 240 | 24,360 | 101.50 | 1 | 25 | 25.00 | 10 | 820 | 82.00 | 411 | 20,470 | 49.80 |
| Hillsborough | 358 | 42,334 | 118.25 | ... | ... | ... | 18 | 1,470 | 81.66 | 425 | 19,667 | 46.27 |
| Hollis | 387 | 49,155 | 127.01 | 2 | 200 | 100.00 | 8 | 650 | 81.25 | 618 | 30,991 | 50.14 |
| Hudson | 254 | 27,980 | 110.15 | ... | ... | ... | 2 | 160 | 80.00 | 543 | 26,975 | 49.67 |
| Litchfield | 98 | 13,085 | 133.52 | ... | ... | ... | ... | ... | ... | 210 | 11,250 | 53.57 |
| Lyndeborough .. | 175 | 19,495 | 111.40 | ... | ... | ... | 14 | 1,285 | 91.78 | 476 | 21,478 | 45.12 |
| Manchester | 2,119 | 324,260 | 153.02 | ... | ... | ... | ... | ... | ... | 598 | 26,937 | 45.04 |

TABLE 13—Continued.
HILLSBOROUGH COUNTY.

| TOWNS. | OTHER NEAT STOCK. | | | SHEEP. | | | HOGS. | | | FOWLS. | | VEHICLES AND AUTOMOBILES. | |
|----------------|-------------------|------------|-------------------|---------|------------|-------------------|---------|------------|-------------------|---------|------------|---------------------------|------------|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Number. | Valuation. |
| Amherst . . . | 45 | \$1,665 | \$37.00 | 1 | \$2 | \$2.00 | 23 | \$374 | \$16.26 | 2,221 | \$1,666 | .... | \$10,290 |
| Antrim . . . | 77 | 2,765 | 35.90 | 99 | 530 | 5.35 | 21 | 266 | 12.66 | 2,035 | 1,018 | 46 | 10,525 |
| Bedford . . . | 109 | 3,975 | 36.46 | .... | .... | .... | 37 | 313 | 8.45 | 5,236 | 3,931 | 176 | 19,720 |
| Bennington.. | 20 | 705 | 35.25 | 16 | 60 | 3.75 | .... | .... | .... | 145 | 87 | 29 | 6,875 |
| Brookline .. | .... | .... | .... | .... | .... | .... | 11 | 245 | 22.27 | .... | 929 | 34 | 3,100 |
| Deering . . . | 144 | 4,490 | 31.18 | 21 | 98 | 4.66 | 6 | 74 | 12.33 | 100 | 50 | 6 | 1,450 |
| Francesstown | 40 | 1,674 | 41.85 | 60 | 258 | 4.30 | 8 | 82 | 10.25 | 1,120 | 782 | .... | 5,840 |
| Goffstown .. | 68 | 2,310 | 33.97 | 59 | 239 | 4.05 | 129 | 2,046 | 15.85 | 5,241 | 3,896 | 72 | 23,800 |
| Greenfield .. | 146 | 5,522 | 37.82 | 42 | 226 | 5.38 | 43 | 522 | 12.13 | 2,855 | 1,696 | 16 | 8,750 |
| Greenville .. | 1 | 50 | 50.00 | .... | .... | .... | 2 | 30 | 15.00 | 627 | 627 | 110 | 19,150 |
| Hancock . . . | 145 | 5,120 | 35.31 | 92 | 376 | 4.08 | 25 | 330 | 13.20 | 8,749 | 5,270 | 21 | 7,450 |
| Hillsborough | 229 | 6,730 | 29.38 | 103 | 515 | 5.00 | 2 | 50 | 25.00 | .... | 250 | .... | 17,350 |
| Hollis | 87 | 3,387 | 38.93 | 23 | 155 | 6.73 | 23 | 194 | 8.43 | 6,300 | 3,149 | 11 | 4,775 |
| Hudson . . . | 62 | 2,205 | 35.56 | 17 | 85 | 5.00 | 11 | 250 | 22.72 | 3,200 | 2,315 | 22 | 10,850 |
| Litchfield ... | 22 | 875 | 39.77 | 1 | 3 | 3.00 | 13 | 325 | 25.00 | 300 | 150 | 6 | 2,750 |
| Lyndeboro .. | 61 | 2,284 | 37.44 | 28 | 145 | 5.17 | 29 | 273 | 9.41 | 6,495 | 3,897 | .... | 5,250 |
| Manchester . | .... | .... | .... | 11 | 35 | 3.18 | 200 | 2,790 | 13.95 | .... | 3,020 | .... | 636,980 |

TABLE 13—Continued.

HILLSBOROUGH COUNTY.

| Towns. | a Portable mills. b Boats. | Wood and Lum- ber, Laws 1911, c. 82. | Municipal bonds and notes. | Stock in national banks. | Soldiers' exemp- tions. | Money on hand, at interest, or on deposit. | Stock in trade. |
|--------------------|-------------------------------|--|-------------------------------|-----------------------------|----------------------------|--|-----------------|
| Amherst | a \$200 | \$18,005 | \$15,460 | \$47,750 | \$8,450 | \$50,098 | \$15,385 |
| Antrim | a-b 1,660 | 12,755 | ..... | 6,000 | 9,425 | 11,130 | 75,155 |
| Bedford | a 1,335 | 21,503 | ..... | 1,100 | 5,450 | 2,875 | 1,800 |
| Bennington ..... | ..... | 1,250 | 1,400 | 200 | 9,335 | 11,914 | 165,339 |
| Brookline | a 350 | 7,047 | ..... | ..... | ..... | 5,499 | 38,832 |
| Deering | a 1,000 | 28,720 | ..... | ..... | 1,250 | 345 | 50 |
| Francesstown | a 2,400 | 36,550 | ..... | 246 | 8,275 | 10,166 | 6,300 |
| Goffstown | a 950 | 12,790 | 1,150 | 1,300 | 21,050 | 16,569 | 50,698 |
| Greenfield | a 1,425 | ..... | ..... | 1,400 | 2,700 | 14,487 | 47,775 |
| Greenville ..... | ..... | 5,130 | ..... | ..... | 4,500 | 20,374 | 94,620 |
| Hancock | a-b 1,300 | 8,150 | ..... | 11,267 | 1,500 | 8,269 | 18,550 |
| Hillsborough | a 1,100 | 31,700 | ..... | 52,000 | 16,200 | 11,600 | 100,050 |
| Hollis ..... | ..... | 18,050 | 3,000 | 9,500 | 5,520 | 23,406 | 13,025 |
| Hudson ..... | ..... | 900 | 8,539 | 3,950 | 14,750 | 7,942 | 34,200 |
| Litchfield | a 1,400 | 32,550 | ..... | 8,100 | 400 | 17,425 | ..... |
| Lyndeborough | a 4,235 | 6,550 | ..... | 3,900 | 10,390 | 8,458 | 21,856 |
| Manchester ..... | ..... | ..... | 369,053 | 142,522 | 55,826 | 633,844 | 8,026,479 |
| Mason | a 3,350 | 32,950 | 1,000 | ..... | 4,945 | 14,279 | 400 |

| | | | | | | | | |
|--------------------|---|----------|-----------|-----------|-----------|-----------|-------------|--------------|
| Merrimack | a | 1,000 | 14,850 | 77,695 | 130,536 | 51,900 | 421,879 | 3,310,635 |
| Milford | a | ..... | 9,745 | ..... | 8,200 | 11,700 | 11,042 | 41,650 |
| Mont Vernon | a | 2,025 | 25,890 | ..... | 47,851 | 17,433 | 42,280 | 278,836 |
| Nashua | b | 400 | ..... | 1,900 | 1,200 | 3,500 | 60,794 | 4,250 |
| New Boston | a | 4,760 | 29,471 | 800 | 400 | ..... | 32,069 | 25,523 |
| New Ipswich | a | 865 | 25,033 | ..... | ..... | 2,900 | 17,298 | 11,425 |
| Pelham | a | 2,900 | 36,235 | ..... | 1,000 | 7,100 | 33,160 | 4,700 |
| Peterborough | a | 800 | 17,882 | 10,750 | 51,173 | 10,450 | 253,336 | 103,350 |
| Sharon | a | 100 | 6,500 | ..... | ..... | ..... | 410 | ..... |
| Temple | a | 775 | 10,860 | ..... | ..... | ..... | 2,113 | 1,800 |
| Weare | a | 2,324 | 52,200 | ..... | 4,132 | 12,450 | 7,329 | 45,955 |
| Wilton | a | 2,375 | 25,450 | 11,770 | 15,077 | 7,505 | 35,775 | 68,950 |
| Windsor | a | 1,250 | 9,100 | ..... | ..... | ..... | ..... | ..... |
| Totals | | \$40,279 | \$537,916 | \$502,517 | \$548,804 | \$304,904 | \$1,786,165 | \$12,607,588 |

TABLE 13—Continued.
HILLSBOROUGH COUNTY.

| TOWNS. | Polls, number. | a Aqueducts. b Locks and canals. c Toll bridges. d Electric light lines. e Wharves, ferries. | Mills, factories, and machinery. | Improved and unimproved lands and build- ings. | Amount of in- ventory. | Amount of taxes. | Property rate. |
|--------------------|----------------|--|-------------------------------------|---|---------------------------|------------------|----------------|
| Amherst | 266 | ..... | \$800 | \$870,492 | \$1,085,292 | \$19,685.93 | \$1.76 |
| Antrim | 391 | ..... | 83,800 | 679,705 | 935,246 | 17,666.11 | 1.80 |
| Bedford | 331 | ..... | ..... | 890,593 | 1,035,820 | 15,078.48 | 1.39 |
| Bennington | 216 | a \$20,000 | 276,850 | 262,425 | 762,065 | 10,720.17 | 1.35 |
| Brookline | 170 | ..... | 9,360 | 400,659 | 480,251 | 8,258.15 | 1.65 |
| Deering | 112 | ..... | 845 | 245,835 | 306,886 | 5,502.00 | 1.72 |
| Francestown | 168 | a 600 | 3,575 | 277,463 | 389,064 | 6,731.54 | 1.64 |
| Goffstown | 650 | ..... | 162,300 | 1,402,872 | 1,755,628 | 30,430.45 | 1.65 |
| Greenfield | 138 | ..... | 5,300 | 294,043 | 413,099 | 8,105.34 | 1.90 |
| Greenville | 350 | ..... | 290,085 | 439,382 | 891,284 | 13,712.74 | 1.46 |
| Hancock | 199 | ..... | 3,150 | 428,220 | 543,127 | 9,305.38 | 1.64 |
| Hillsborough | 685 | ..... | 176,750 | 1,048,085 | 1,509,651 | 31,511.60 | 1.99 |
| Hollis | 264 | ..... | 9,200 | 701,529 | 870,366 | 13,584.48 | 1.50 |
| Hudson | 360 | ..... | 16,500 | 960,530 | 1,103,381 | 21,684.24 | 1.90 |
| Litchfield | 94 | b 22,600 | ..... | 269,819 | 380,332 | 3,610.98 | .90 |
| Lyndeborough | 169 | ..... | ..... | 363,185 | 463,291 | 9,352.67 | 1.95 |
| Manchester | 21,153 | a 650,000 | 13,735,124 | 47,324,084 | 71,875,128 | 1,189,580.99 | 1.58 |
| Mason | 105. | ..... | 1,500 | 269,008 | 338,981 | 5,091.33 | 1.44 |

| | | | | | | | |
|-------------------|--------|-----------|--------------|--------------|---------------|----------------|--------|
| Merrimack | 368 | ..... | 137,600 | 744,812 | 1,020,265 | 16,550.00 | 1.55 |
| Milford | 1,215 | ..... | 338,405 | 2,389,976 | 3,241,452 | 58,181.48 | 1.72 |
| Mont Vernon | 106 | ..... | ..... | 446,055 | 577,578 | 8,298.09 | 1.40 |
| Nashua | 9,344 | ..... | 6,982,082 | 11,584,481 | 22,889,561 | 457,712.38 | 1.92 |
| New Boston | 292 | ..... | 10,500 | 663,337 | 878,460 | 16,380.06 | 1.79 |
| New Ipswich | 226 | ..... | 141,417 | 662,377 | 913,406 | 14,609.79 | 1.55 |
| Pelham | 263 | ..... | 4,300 | 577,650 | 739,444 | 9,842.99 | 1.26 |
| Peterborough | 673 | ..... | 160,215 | 1,663,760 | 2,378,370 | 37,497.22 | 1.52 |
| Sharon | 27 | ..... | ..... | 153,550 | 166,445 | 3,229.34 | 1.90 |
| Temple | 71 | ..... | ..... | 242,050 | 284,391 | 4,695.15 | 1.60 |
| Weare | 409 | ..... | 11,850 | 808,202 | 1,025,634 | 20,300.00 | 1.90 |
| Wilton | 454 | ..... | 82,835 | 1,040,275 | 1,370,521 | 31,744.74 | 2.25 |
| Windsor | 20 | ..... | ..... | 35,622 | 51,377 | 1,018.64 | 1.90 |
| Totals | 39,309 | \$693,200 | \$22,644,343 | \$78,140,079 | \$120,677,796 | \$2,099,672.46 | \$1.67 |

TABLE 13—Continued.
CHESHIRE COUNTY.

| TOWNS. | HORSES. | | | ASSES AND MULES. | | | OXEN. | | | COWS. | | |
|--------------------|---------|------------|-------------------|------------------|------------|-------------------|---------|------------|-------------------|---------|------------|-------------------|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. |
| Alstead | 286 | \$35,060 | \$122.58 | ... | ... | ..... | 38 | \$3,285 | \$86.44 | 375 | \$21,904 | \$58.41 |
| Chesterfield | 301 | 35,605 | 118.28 | 6 | \$675 | \$112.50 | 4 | 270 | 67.50 | 494 | 23,215 | 46.99 |
| Dublin | 155 | 16,745 | 108.03 | ... | ... | ..... | 4 | 380 | 95.00 | 145 | 8,280 | 57.10 |
| Fitzwilliam | 218 | 23,640 | 108.44 | 2 | 400 | 200.00 | 2 | 225 | 112.50 | 244 | 11,010 | 45.12 |
| Gilsum | 130 | 11,081 | 85.23 | 4 | 185 | 46.25 | 12 | 1,045 | 87.08 | 99 | 4,315 | 43.58 |
| Harrisville | 140 | 16,260 | 116.14 | 2 | 150 | 75.00 | 2 | 250 | 125.00 | 94 | 3,830 | 40.74 |
| Hinsdale | 277 | 35,480 | 128.08 | 2 | 375 | 187.50 | 2 | 175 | 87.50 | 327 | 14,165 | 43.31 |
| Jaffrey | 327 | 35,256 | 107.81 | 2 | 280 | 140.00 | 4 | 270 | 67.50 | 384 | 23,146 | 60.27 |
| Keene | 717 | 98,910 | 137.94 | ... | ... | ..... | 24 | 2,260 | 94.16 | 710 | 36,645 | 51.61 |
| Marlborough | 197 | 24,070 | 122.18 | ... | ... | ..... | 2 | 146 | 73.00 | 212 | 9,172 | 43.26 |
| Marlow | 142 | 15,122 | 106.49 | ... | ... | ..... | 24 | 2,540 | 105.83 | 125 | 5,528 | 44.22 |
| Nelson | 71 | 7,320 | 103.09 | ... | ... | ..... | 8 | 710 | 88.75 | 86 | 3,723 | 43.29 |
| Richmond | 166 | 19,170 | 115.18 | 2 | 300 | 150.00 | ... | ... | ..... | 97 | 3,955 | 40.77 |
| Ridge | 198 | 21,100 | 106.56 | 2 | 250 | 125.00 | 2 | 200 | 100.00 | 271 | 15,941 | 59.56 |
| Roxbury | 25 | 2,263 | 90.52 | ... | ... | ..... | ... | ... | ..... | 18 | 714 | 39.66 |
| Stoddard | 79 | 8,951 | 113.30 | ... | ... | ..... | 12 | 1,250 | 104.16 | 94 | 4,403 | 46.84 |
| Sullivan | 118 | 14,000 | 118.64 | 2 | 275 | 137.50 | 8 | 690 | 86.25 | 168 | 7,205 | 42.88 |

| | | | | | | | | | | | | |
|------------------|-------|-----------|----------|-----|---------|----------|-----|----------|---------|-------|-----------|---------|
| Surry | 122 | 12,830 | 105.16 | 2 | 300 | 150.00 | 4 | 375 | 93.75 | 177 | 13,706 | 77.43 |
| Swanzy | 362 | 40,800 | 112.70 | ... | ... | ..... | 8 | 750 | 93.75 | 427 | 17,950 | 42.03 |
| Troy | 138 | 17,120 | 124.05 | ... | ... | ..... | 6 | 700 | 116.66 | 177 | 8,475 | 47.88 |
| Walpole | 499 | 54,584 | 109.38 | 2 | 60 | 30.00 | 16 | 1,204 | 75.25 | 817 | 38,500 | 47.12 |
| Westmoreland ... | 289 | 32,465 | 112.33 | 2 | 120 | 60.00 | 11 | 900 | 81.81 | 991 | 40,980 | 41.35 |
| Winchester | 379 | 43,110 | 113.74 | 6 | 600 | 100.00 | 18 | 2,060 | 114.44 | 600 | 25,245 | 42.07 |
| Totals | 5,336 | \$620,942 | \$116.36 | 36 | \$3,970 | \$110.27 | 211 | \$19,685 | \$93.29 | 7,132 | \$342,007 | \$47.95 |

TABLE 13—Continued.
CHESHIRE COUNTY.

| TOWNS. | OTHER NEAT STOCK. | | | SHEEP. | | HOGS. | | FOWLS. | | VEHICLES AND AUTO-MOBILES. | |
|--------------------|-------------------|------------|---------------------------|---------|------------|---------------------------|---------|------------|---------------------------|----------------------------|------------|
| | Number. | Valuation. | Aver- age per head. | Number. | Valuation. | Aver- age per head. | Number. | Valuation. | Aver- age per head. | Number. | Valuation. |
| | | | | | | | | | | | |
| Alstead | 81 | \$2,962 | \$36.56 | 119 | \$708 | \$5.94 | 13 | \$131 | \$10.07 | .... | \$7,700 |
| Chesterfield | 105 | 3,968 | 37.79 | 36 | 211 | 5.86 | 50 | 642 | 12.84 | .... | 12,900 |
| Dublin | 29 | 1,150 | 39.65 | 43 | 160 | 3.72 | 21 | 387 | 18.42 | 645 | 18,815 |
| Fitzwilliam | 32 | 1,330 | 41.56 | 7 | 45 | 6.42 | 20 | 219 | 10.95 | .... | 14,305 |
| Gilsom | 31 | 1,036 | 33.41 | 29 | 89 | 3.06 | 8 | 81 | 10.12 | .... | 2,685 |
| Harrisville | 8 | 215 | 26.87 | 11 | 35 | 3.18 | .... | .... | .... | 125 | 9,650 |
| Hinsdale | 46 | 1,500 | 32.60 | 11 | 33 | 3.00 | 4 | 59 | 14.75 | 460 | 17,025 |
| Jaffrey | 36 | 2,466 | 68.50 | 73 | 509 | 6.98 | 11 | 143 | 13.00 | .... | 22,870 |
| Keene | 106 | 3,340 | 31.50 | 83 | 393 | 4.73 | 38 | 620 | 16.31 | .... | 148,605 |
| Marlborough | 50 | 1,752 | 35.04 | 17 | 86 | 5.05 | 8 | 128 | 16.00 | 150 | 9,152 |
| Marlow | 44 | 2,254 | 51.22 | 18 | 92 | 5.11 | 4 | 40 | 10.00 | .... | 4,380 |
| Nelson | 12 | 501 | 41.75 | 175 | 604 | 3.45 | 6 | 82 | 13.66 | 199 | 1,325 |
| Richmond | 19 | 558 | 29.36 | 3 | 15 | 5.00 | 10 | 147 | 14.70 | 443 | 4,325 |
| Rindge | 20 | 1,256 | 62.80 | 8 | 48 | 6.00 | 7 | 85 | 12.14 | .... | 14,500 |
| Roxbury | 7 | 190 | 27.14 | .... | .... | .... | .... | .... | .... | .... | 1,500 |
| Stoddard | 20 | 838 | 41.90 | 107 | 670 | 6.26 | 12 | 200 | 16.66 | .... | 2,000 |
| Sullivan | 29 | 852 | 29.37 | 88 | 304 | 3.45 | 10 | 131 | 13.10 | .... | 2,250 |

| | | | | | | | | | | | | | |
|-------------------|-------|----------|---------|-------|---------|--------|-----|---------|---------|-------|---------|-----|-----------|
| Surry | 51 | 1,707 | 33.47 | 29 | 145 | 5.00 | 21 | 525 | 25.00 | 600 | 665 | 26 | 5,825 |
| Swanzy | 79 | 2,490 | 34.58 | 105 | 479 | 4.56 | 32 | 457 | 15.21 | 1,890 | 1,344 | ... | 14,875 |
| Troy | 17 | 660 | 38.82 | ... | ..... | .... | ... | ..... | ..... | 215 | 162 | ... | 5,900 |
| Walpole | 150 | 4,734 | 31.56 | 645 | 2,415 | 3.74 | 39 | 458 | 11.74 | 866 | 433 | 125 | 18,462 |
| Westmoreland | 166 | 5,400 | 32.53 | 43 | 240 | 5.58 | 60 | 810 | 13.50 | 1,629 | 1,010 | ... | 2,925 |
| Winchester | 71 | 2,295 | 32.32 | 56 | 328 | 5.85 | 16 | 220 | 13.75 | .... | 526 | ... | 15,875 |
| Totals | 1,209 | \$43,454 | \$35.94 | 1,706 | \$7,609 | \$4.46 | 390 | \$5,595 | \$14.34 | 7,497 | \$8,283 | 247 | \$355,849 |

TABLE 13.—Continued.
CHESHIRE COUNTY.

| Towns. | ^a Portable mills. | ^b Boats. | Wood and Lum- ber, Laws 1911, c. 82. | Municipal bonds and notes. | Stock in national banks. | Soldiers' exemp- tions. | Money on hand, at interest, or on deposit. | Stock in trade. |
|--------------------|------------------------------|---------------------|--|-------------------------------|-----------------------------|----------------------------|--|-----------------|
| Alstead | a-b | \$2,100 | \$18,087 | \$1,900 | \$3,756 | \$11,340 | \$5,847 | \$13,100 |
| Chesterfield | a-b | 7,205 | 15,575 | 4,000 | 1,500 | 6,895 | 24,156 | 10,400 |
| Dublin | a-b | 1,950 | 3,258 | 3,000 | 5,802 | 1,900 | 58,550 | 14,300 |
| Fitzwilliam | a-b | 2,835 | 1,445 | ..... | 6,715 | 11,000 | 4,896 | 34,952 |
| Gilsum | a | 1,150 | 17,197 | 300 | 5,200 | 6,000 | 2,171 | 3,500 |
| Harrisville | a-b | 975 | 12,975 | ..... | 400 | 1,875 | 11,535 | 31,550 |
| Hinsdale | a-b | 2,225 | 8,902 | 2,050 | 8,000 | 15,850 | 29,928 | 67,510 |
| Jaffrey | a | 1,000 | 2,000 | 3,000 | 27,286 | 2,315 | 43,021 | 106,460 |
| Keene ..... | ..... | ..... | ..... | 67,178 | 602,972 | 50,340 | 251,712 | 1,044,516 |
| Marlborough | a | 550 | 15,700 | 7,450 | 20,536 | 9,500 | 49,304 | 42,950 |
| Marlow | a | 1,000 | 5,940 | 1,850 | 11,174 | 2,744 | 8,924 | 19,444 |
| Nelson | a | 200 | 10,300 | ..... | ..... | 5,400 | 5,101 | 1,800 |
| Richmond | a | 5,550 | ..... | ..... | 600 | 5,000 | 5,803 | 60,660 |
| Rindge ..... | ..... | ..... | 2,300 | 21,550 | 6,992 | 7,860 | 68,251 | 11,300 |
| Roxbury | a | 30 | 5,625 | ..... | ..... | ..... | ..... | ..... |
| Stoddard | a-b | 2,200 | 500 | ..... | ..... | 2,991 | 1,095 | 1,100 |
| Sullivan | a | 1,560 | 8,850 | ..... | 3,753 | 3,008 | 4,254 | 700 |
| Surry | a | 1,150 | 10,750 | ..... | 200 | 300 | 16,217 | 700 |

| | | | | | | | | |
|--------------------|-----|----------|-----------|-----------|-----------|-----------|-----------|-------------|
| Swansey | a-b | 2,330 | 4,575 | 3,000 | 4,060 | 7,100 | 3,140 | 77,221 |
| Troy | a | 625 | 1,310 | 1,550 | 8,269 | 7,945 | 8,130 | 51,921 |
| Walpole | a | 1,300 | 2,240 | ..... | 10,348 | 12,000 | 17,013 | 215,400 |
| Westmoreland | a-b | 2,390 | 24,625 | ..... | 3,519 | 6,735 | 4,650 | 7,100 |
| Winchester | a | 2,050 | 200 | ..... | 29,688 | 15,000 | 32,957 | 213,635 |
| Totals | | \$40,375 | \$172,354 | \$116,828 | \$760,770 | \$192,398 | \$656,655 | \$2,030,225 |

TABLE 13.—Continued.
CHESHIRE COUNTY.

| Towns. | Polls, number. | a Aqueducts. b Locks and canals. c Toll bridges. d Electric light lines. e Wharves, ferries. | Mills, factories, and machinery. | Improved and unimproved lands and build- ings. | Amount of in- ventory. | Amount of taxes. | Property rate, per cent. |
|--------------------|----------------|--|-------------------------------------|---|---------------------------|------------------|-----------------------------|
| Alstead | 232 | d-e | \$5,400 | \$519,672 | \$641,642 | \$12,385.89 | \$1.86 |
| Chesterfield | 232 | a \$10,100 | 7,450 | 773,145 | 931,632 | 15,370.11 | 1.60 |
| Dublin | 150 | ..... | ..... | 1,419,900 | 1,554,399 | 24,603.28 | 1.56 |
| Fitzwilliam | 360 | ..... | 26,872 | 709,215 | 838,942 | 18,412.33 | 2.11 |
| Gilsom | 108 | ..... | 700 | 191,769 | 242,710 | 6,041.04 | 2.40 |
| Harrisville | 210 | ..... | 60,450 | 451,870 | 600,215 | 10,323.55 | 1.65 |
| Hinsdale | 556 | ..... | 2,121,100 | 890,920 | 3,199,652 | 43,674.06 | 1.33 |
| Jaffrey | 581 | ..... | 196,660 | 1,171,802 | 1,636,309 | 37,162.99 | 2.20 |
| Keene | 2,802 | ..... | 590,325 | 7,170,218 | 10,017,694 | 185,922.49 | 1.80 |
| Marlborough | 386 | ..... | 57,450 | 590,038 | 828,606 | 16,846.95 | 1.94 |
| Marlow | 136 | ..... | 8,100 | 191,840 | 278,228 | 6,191.77 | 2.13 |
| Nelson | 68 | ..... | 4,475 | 231,559 | 267,850 | 4,260.91 | 1.54 |
| Richmond | 145 | ..... | ..... | 477,333 | 578,735 | 7,813.56 | 1.30 |
| Rindge | 172 | ..... | 3,400 | 729,956 | 897,905 | 14,139.70 | 1.54 |
| Roxbury | 21 | a 17,500 | ..... | 114,504 | 142,326 | 2,063.03 | 1.42 |
| Stoddard | 59 | a 3,000 | 100 | 248,159 | 274,616 | 4,664.56 | 1.66 |
| Sullivan | 78 | ..... | 3,400 | 170,995 | 219,219 | 4,445.09 | 1.95 |
| Surry | 70 | ..... | 300 | 182,370 | 247,965 | 4,528.98 | 1.77 |

| | | | | | | | |
|-------------------|-------|----------|-------------|--------------|--------------|--------------|--------|
| Swansey | 536 | ..... | 89,550 | 978,320 | 1,241,373 | 26,531.56 | 2.05 |
| Troy | 386 | ..... | 219,525 | 598,840 | 923,191 | 17,574.08 | 1.82 |
| Walpole | 679 | ..... | ..... | 2,378,602 | 2,743,753 | 60,362.56 | 2.15 |
| Westmoreland | 217 | e 600 | 2,150 | 474,740 | 604,624 | 10,712.61 | 1.70 |
| Winchester | 739 | ..... | 259,100 | 1,379,135 | 2,007,024 | 35,813.42 | 1.71 |
| Totals | 8,923 | \$32,600 | \$3,656,307 | \$22,045,102 | \$30,918,610 | \$569,844.52 | \$1.78 |

TABLE 13.—Continued.
SULLIVAN COUNTY.

| Towns. | HORSES. | | | ASSES AND MULES. | | | OXEN. | | | COWS. | | |
|-------------------|---------|------------|-------------------|------------------|------------|-------------------|---------|------------|-------------------|---------|------------|-------------------|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. |
| Acworth | 204 | \$17,800 | \$87.25 | ... | ... | ... | 40 | \$3,650 | \$91.25 | 351 | \$14,521 | \$41.37 |
| Charlestown | 325 | 41,378 | 127.31 | 4 | \$650 | \$162.50 | 10 | 935 | 93.50 | 788 | 36,500 | 46.31 |
| Claremont | 727 | 93,120 | 128.08 | 2 | 150 | 75.00 | 28 | 2,780 | 99.28 | 1,162 | 50,045 | 43.06 |
| Cornish | 333 | 38,662 | 115.98 | 4 | 350 | 87.50 | 14 | 1,216 | 86.85 | 562 | 24,908 | 44.32 |
| Croydon | 146 | 18,385 | 125.92 | *66 | 6,600 | 100.00 | 30 | 3,025 | 100.83 | 234 | 9,602 | 41.03 |
| Goshen | 137 | 15,540 | 113.43 | ... | ... | ... | 16 | 1,315 | 82.18 | 160 | 6,665 | 41.65 |
| Grantham | 100 | 11,610 | 116.10 | 2 | 200 | 100.00 | 20 | 2,055 | 102.75 | 108 | 4,380 | 40.55 |
| Langdon | 130 | 14,374 | 110.56 | ... | ... | ... | 10 | 1,020 | 102.00 | 251 | 12,096 | 48.19 |
| Lempster | 132 | 13,415 | 101.62 | ... | ... | ... | 24 | 2,280 | 95.00 | 193 | 7,448 | 38.59 |
| Newport | 578 | 78,032 | 135.00 | ... | ... | ... | 34 | 2,999 | 88.20 | 478 | 22,232 | 46.51 |
| Plainfield | 341 | 39,176 | 114.88 | 4 | 650 | 162.50 | 72 | 6,032 | 83.77 | 608 | 25,378 | 41.74 |
| Springfield | 139 | 13,240 | 95.25 | 3 | 160 | 53.33 | 58 | 4,415 | 76.12 | 161 | 6,570 | 40.80 |
| Sunapee | 227 | 25,850 | 113.87 | 2 | 250 | 125.00 | 23 | 2,300 | 100.00 | 251 | 10,688 | 42.58 |
| Unity | 217 | 22,240 | 102.48 | ... | ... | ... | 44 | 4,268 | 97.00 | 440 | 19,795 | 44.98 |
| Washington | 131 | 14,180 | 108.24 | ... | ... | ... | 14 | 1,070 | 76.42 | 183 | 7,116 | 38.88 |
| Totals | 3,867 | \$457,002 | \$118.17 | 87 | \$9,010 | \$103.56 | 437 | \$39,360 | \$90.06 | 5,930 | \$257,944 | \$43.49 |

*Buffaloes.

TABLE 13.—Continued.

SULLIVAN COUNTY.

| Towns. | a Portable mills. | b Boats. | Wood and Lum- ber, Laws 1911, c. 82. | Municipal bonds and notes. | Stock in national banks. | Soldiers' exemp- tions. | Money on hand, at interest, or on deposit. | Stock in trade. |
|-------------------|----------------------|----------|--|-------------------------------|-----------------------------|----------------------------|--|-----------------|
| Acworth | a | \$2,350 | \$15,220 | ..... | \$2,100 | \$5,950 | \$150 | \$6,350 |
| Charlestown | a-b | 900 | 3,500 | ..... | 25,700 | 14,250 | 203,972 | 147,755 |
| Claremont ..... | ..... | ..... | 5,350 | \$8,500 | 110,000 | 24,000 | 77,095 | 831,390 |
| Cornish | a | 1,074 | 450 | ..... | 3,514 | 9,600 | 51,714 | 13,370 |
| Croydon | a | 875 | 21,545 | ..... | 2,522 | 2,775 | 24,000 | 8,800 |
| Goshen ..... | ..... | ..... | 6,040 | ..... | ..... | 2,900 | 2,660 | 3,700 |
| Grantham | a | 2,050 | 250 | ..... | 1,350 | 3,450 | 545 | 8,575 |
| Langdon | a | 700 | ..... | 9,950 | 3,372 | 1,000 | ..... | 3,195 |
| Lempster | b | 250 | 2,825 | ..... | 625 | 6,445 | 1,100 | 1,800 |
| Newport | a | 1,400 | 16,390 | 5,270 | 78,670 | 13,000 | 38,989 | 306,854 |
| Plainfield | a | 900 | 32,192 | 2,000 | 10,922 | 14,126 | 70,510 | 7,000 |
| Springfield | a | 300 | 6,550 | ..... | 1,050 | 3,350 | 500 | 2,500 |
| Sunapee | b | 66,850 | 1,090 | ..... | 5,900 | 1,620 | 8,702 | 69,268 |
| Unity | a | 2,425 | 24,790 | ..... | 1,500 | 5,400 | 600 | 200 |
| Washington | a | 2,200 | 14,800 | ..... | 100 | 7,868 | 1,230 | 4,250 |
| Totals | | \$82,274 | \$150,992 | \$25,720 | \$247,325 | \$114,114 | \$481,767 | \$1,415,007 |

TABLE 13.—Continued
SULLIVAN COUNTY.

| Towns. | Polls, number. | <i>a</i> Aqueducts. <i>b</i> Locks and canals. <i>c</i> Toll bridges. <i>d</i> Electric light lines. <i>e</i> Wharves, ferries. | Mills, factories, and machinery. | Improved and unimproved lands and build- ings. | Amount of in- ventory. | Amount of taxes. | Property rate, per cent. |
|-------------------|----------------|---|-------------------------------------|---|---------------------------|------------------|-----------------------------|
| Acworth | 142 | ..... | \$3,900 | \$273,500 | \$352,583 | \$7,406.17 | \$2.02 |
| Charlestown | 433 | ..... | 87,450 | 861,425 | 1,432,435 | 31,204.08 | 2.11 |
| Claremont | 2,389 | ..... | 1,560,950 | 4,627,095 | 7,469,695 | 141,420.95 | 1.83 |
| Cornish | 246 | <i>c</i> \$24,350 | ..... | 733,906 | 913,032 | 14,917.90 | 1.58 |
| Croydon | 120 | ..... | 2,100 | 322,200 | 425,703 | 5,987.02 | 1.35 |
| Goshen | 117 | ..... | ..... | 178,195 | 218,695 | 3,855.15 | 1.66 |
| Grantham | 100 | ..... | 500 | 223,345 | 259,023 | 4,678.63 | 1.73 |
| Langdon | 87 | ..... | 950 | 170,204 | 221,367 | 4,225.02 | 1.83 |
| Lempster | 109 | ..... | 3,350 | 200,720 | 238,616 | 5,226.87 | 2.10 |
| Newport | 1,350 | <i>d</i> 135,000 | 236,284 | 2,226,862 | 3,206,688 | 50,800.32 | 1.50 |
| Plainfield | 282 | <i>b</i> 10,000 | 1,300 | 578,068 | 801,305 | 12,343.18 | 1.47 |
| Springfield | 115 | ..... | 1,400 | 393,645 | 433,476 | 7,599.09 | 1.70 |
| Sunapee | 335 | <i>e</i> 3,500 | 33,000 | 1,137,410 | 1,383,068 | 21,416.32 | 1.50 |
| Unity | 148 | ..... | ..... | 261,590 | 342,927 | 6,945.50 | 1.94 |
| Washington | 91 | ..... | 2,400 | 239,414 | 292,638 | 4,893.66 | 1.61 |
| Totals | 6,064 | \$172,850 | \$1,933,584 | \$12,427,579 | \$17,991,271 | \$322,919.86 | \$1.73 |

TABLE 13.—Continued.
GRAFTON COUNTY.

| Towns. | HORSES. | | | ASSES AND MULES. | | | OXEN. | | | COWS. | | |
|------------------|---------|------------|-------------------|------------------|------------|-------------------|---------|------------|-------------------|---------|------------|-------------------|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. |
| Alexandria | 202 | \$23,456 | \$115.12 | 3 | \$580 | \$193.33 | 50 | \$4,774 | \$95.48 | 262 | \$9,978 | \$38.06 |
| Ashland | 214 | 30,031 | 140.33 | 2 | 400 | 200.00 | 11 | 1,275 | 115.90 | 149 | 8,019 | 53.81 |
| Bath | 356 | 45,040 | 126.51 | ... | ... | ... | 4 | 515 | 128.75 | 925 | 43,067 | 46.55 |
| Benton | 67 | 8,764 | 130.80 | 2 | 200 | 100.00 | 4 | 350 | 87.50 | 238 | 9,900 | 41.59 |
| Bethlehem | 362 | 49,531 | 136.82 | 1 | 175 | 175.00 | 8 | 416 | 52.00 | 702 | 33,191 | 47.28 |
| Bridgewater .. | 76 | 8,375 | 110.19 | 2 | 450 | 225.00 | 25 | 2,256 | 90.24 | 96 | 4,362 | 45.43 |
| Bristol | 210 | 26,520 | 126.28 | ... | ... | ... | 26 | 2,240 | 86.15 | 262 | 10,945 | 41.77 |
| Campton | 266 | 26,761 | 100.60 | 1 | 100 | 100.00 | 24 | 2,515 | 104.79 | 315 | 12,945 | 41.09 |
| Canaan | 414 | 39,730 | 95.96 | 4 | 600 | 150.00 | 22 | 1,755 | 79.77 | 733 | 29,310 | 39.98 |
| Dorchester | 83 | 10,470 | 126.14 | ... | ... | ... | ... | ... | ... | 134 | 6,045 | 45.11 |
| Easton | 102 | 12,275 | 120.34 | 1 | 100 | 100.00 | 6 | 465 | 77.50 | 146 | 6,607 | 45.25 |
| Ellsworth | 72 | 9,825 | 136.45 | ... | ... | ... | 6 | 690 | 115.00 | 18 | 665 | 38.33 |
| Enfield | 313 | 41,900 | 133.86 | ... | ... | ... | 28 | 2,745 | 98.03 | 558 | 25,130 | 45.03 |
| Franconia | 148 | 18,255 | 123.34 | ... | ... | ... | ... | ... | ... | 208 | 10,455 | 50.26 |
| Grafton | 201 | 21,504 | 106.98 | 4 | 525 | 131.25 | 39 | 3,665 | 93.97 | 343 | 15,351 | 44.75 |
| Groton | 95 | 9,660 | 101.68 | 3 | 290 | 96.66 | 16 | 1,700 | 106.25 | 106 | 4,628 | 43.66 |
| Hanover | 408 | 54,530 | 133.65 | 3 | 400 | 133.33 | 20 | 1,620 | 81.00 | 804 | 37,306 | 46.40 |

| | | | | | | | | | | | | |
|------------------|-------|-------------|----------|-----|---------|-----------|-----|----------|---------|--------|-----------|---------|
| Haverhill | 787 | 95,245 | 121.02 | 9 | 650 | 72.22 | 6 | 570 | 95.00 | 1,680 | 86,644 | 51.57 |
| Hebron | 66 | 6,898 | 104.51 | 2 | 250 | 125.00 | 25 | 2,700 | 108.00 | 126 | 5,158 | 40.93 |
| Holderness | 177 | 18,521 | 104.63 | 2 | 400 | 200.00 | 38 | 3,651 | 96.07 | 229 | 10,572 | 46.16 |
| Landaff | 160 | 18,624 | 116.40 | ... | ..... | ..... | 4 | 320 | 80.00 | 420 | 17,598 | 41.90 |
| Lebanon | 696 | 82,346 | 118.31 | 2 | 200 | 100.00 | 27 | 2,804 | 103.85 | 1,199 | 54,411 | 45.38 |
| Lincoln | 263 | 43,310 | 164.67 | 2 | 100 | 50.00 | 24 | 720 | 30.00 | 17 | 750 | 44.11 |
| Lisbon | 605 | 70,109 | 115.88 | ... | ..... | ..... | 4 | 220 | 55.00 | 1,169 | 53,966 | 46.16 |
| Littleton | 767 | 86,905 | 113.30 | 2 | 105 | 52.50 | 6 | 470 | 78.33 | 1,504 | 67,769 | 45.05 |
| Livermore | 40 | 2,600 | 65.00 | ... | ..... | ..... | ... | ..... | ..... | 2 | 80 | 40.00 |
| Lyman | 179 | 19,227 | 107.41 | 2 | 150 | 75.00 | 4 | 320 | 80.00 | 516 | 20,889 | 40.48 |
| Lyme | 341 | 41,615 | 122.03 | 1 | 50 | 50.00 | 26 | 2,303 | 88.57 | 628 | 28,776 | 45.82 |
| Monroe | 203 | 23,286 | 114.70 | 2 | 400 | 200.00 | 2 | 200 | 100.00 | 553 | 23,562 | 42.60 |
| Orange | 60 | 6,120 | 102.00 | ... | ..... | ..... | 21 | 1,765 | 84.04 | 94 | 4,133 | 43.96 |
| Orford | 321 | 37,615 | 117.18 | 2 | 200 | 100.00 | 28 | 2,585 | 92.32 | 741 | 34,385 | 46.40 |
| Piermont | 287 | 35,340 | 123.13 | 1 | 75 | 75.00 | 14 | 1,400 | 100.00 | 833 | 41,409 | 49.71 |
| Plymouth | 309 | 44,352 | 143.53 | 2 | 450 | 225.00 | 37 | 4,170 | 112.70 | 349 | 15,936 | 45.66 |
| Rumney | 283 | 33,126 | 117.05 | ... | ..... | ..... | 18 | 1,770 | 98.33 | 345 | 15,280 | 44.28 |
| Thornton | 195 | 28,070 | 143.94 | 2 | 300 | 150.00 | 12 | 1,070 | 89.16 | 147 | 5,609 | 38.15 |
| Warren | 209 | 21,165 | 101.26 | 1 | 100 | 100.00 | 8 | 725 | 90.62 | 295 | 13,330 | 45.18 |
| Waterville | 18 | 2,955 | 164.16 | ... | ..... | ..... | ... | ..... | ..... | 5 | 200 | 40.00 |
| Wentworth | 196 | 20,480 | 104.48 | ... | ..... | ..... | 20 | 1,730 | 86.50 | 341 | 14,056 | 41.21 |
| Woodstock | 203 | 27,293 | 134.44 | ... | ..... | ..... | 2 | 150 | 75.00 | 104 | 4,325 | 41.58 |
| Totals | 9,954 | \$1,201,829 | \$120.73 | 58 | \$7,250 | \$125.00. | 615 | \$56,624 | \$92.07 | 17,296 | \$786,742 | \$45.48 |

TABLE 13.—Continued.
GRAFTON COUNTY.

| Towns. | OTHER NEAT STOCK. | | | SHEEP. | | | HOGS. | | | FOWLS. | | VEHICLES AND AUTOMOBILES. | |
|------------------|-------------------|------------|-------------------|---------|------------|-------------------|---------|------------|-------------------|---------|------------|---------------------------|------------|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Number. | Valuation. |
| Alexandria | 145 | \$7,398 | \$51.02 | 74 | \$428 | \$5.78 | 5 | \$56 | \$11.20 | .... | .... | 8 | \$2,800 |
| Ashland | 30 | 1,865 | 62.16 | 55 | 275 | 5.00 | 4 | 65 | 16.25 | 1,125 | \$1,070 | 116 | 13,110 |
| Bath | 501 | 17,961 | 35.85 | 371 | 2,291 | 6.17 | 57 | 636 | 11.15 | .... | .... | .... | 9,235 |
| Benton | 39 | 1,140 | 29.23 | 16 | 90 | 5.00 | ... | .... | .... | .... | .... | 10 | 1,100 |
| Bethlehem | 36 | 1,441 | 40.02 | 169 | 959 | 5.67 | 137 | 595 | 4.34 | .... | 572 | .... | 21,132 |
| Bridgewater .. | 50 | 2,062 | 41.24 | 31 | 116 | 3.74 | 5 | 68 | 13.60 | .... | 50 | 8 | 2,950 |
| Bristol | 68 | 2,295 | 33.75 | 20 | 80 | 4.00 | 1 | 15 | 15.00 | 875 | 440 | 100 | 21,860 |
| Campton | 119 | 4,740 | 39.83 | 169 | 646 | 3.82 | 6 | 46 | 7.66 | .... | 35 | .... | 7,675 |
| Canaan | 106 | 3,345 | 31.55 | 83 | 375 | 4.51 | 7 | 70 | 10.00 | 340 | 170 | 47 | 10,900 |
| Dorchester | 22 | 841 | 38.22 | 54 | 216 | 4.00 | 1 | 15 | 15.00 | 60 | 30 | .... | 1,260 |
| Easton | 63 | 2,889 | 45.85 | 7 | 45 | 6.42 | 1 | 10 | 10.00 | .... | .... | .... | 500 |
| Ellsworth | 9 | 340 | 37.77 | 17 | 60 | 3.52 | ... | .... | .... | .... | .... | .... | .... |
| Enfield | 108 | 4,680 | 43.33 | 91 | 385 | 4.23 | 29 | 325 | 11.20 | .... | 90 | .... | 10,825 |
| Franconia | 38 | 1,645 | 43.28 | .... | .... | .... | 8 | 91 | 11.37 | .... | .... | .... | 9,225 |
| Grafton | 141 | 6,340 | 44.96 | 107 | 505 | 4.71 | 5 | 100 | 20.00 | 488 | 371 | 36 | 5,701 |
| Groton | 39 | 1,866 | 47.84 | 42 | 130 | 3.09 | 1 | 12 | 12.00 | 58 | 42 | 1 | 300 |
| Hanover | 253 | 8,748 | 34.57 | 182 | 614 | 3.37 | 6 | 96 | 16.00 | 280 | 140 | 133 | 18,700 |

VALUATION AND TAXATION, 1915.

135

| | | | | | | | | | | | | | |
|------------------|-------|-----------|---------|-------|----------|--------|------|----------|---------|-------|---------|-------|-----------|
| Haverhill | 577 | 22,815 | 39.54 | 187 | 949 | 5.07 | 90 | 1,159 | 12.87 | .... | 695 | .... | 44,695 |
| Hebron | 71 | 2,880 | 40.56 | 125 | 460 | 3.68 | 12 | 122 | 10.16 | 85 | 50 | 4 | 1,700 |
| Holderness | 40 | 1,747 | 43.67 | 38 | 253 | 6.65 | 23 | 292 | 12.69 | 1,565 | 1,168 | 47 | 17,745 |
| Landaff | 70 | 2,268 | 32.40 | 25 | 152 | 6.08 | 19 | 262 | 13.78 | .... | .... | 6 | 2,900 |
| Lebanon | 184 | 5,508 | 29.93 | 512 | 2,243 | 4.38 | 38 | 424 | 11.15 | 781 | 648 | 291 | 78,390 |
| Lincoln ..... | .... | ..... | ..... | .... | ..... | .... | 31 | 405 | 13.06 | .... | .... | 31 | 21,900 |
| Lisbon | 313 | 11,057 | 35.32 | 380 | 2,303 | 6.06 | 58 | 585 | 10.08 | .... | .... | .... | 26,450 |
| Littleton | 111 | 6,870 | 61.89 | 161 | 955 | 5.93 | 32 | 484 | 15.12 | .... | 50 | .... | 54,510 |
| Livermore ..... | .... | ..... | ..... | .... | ..... | .... | 3 | 30 | 10.00 | .... | .... | .... | 550 |
| Lyman | 82 | 2,455 | 29.93 | 71 | 312 | 4.39 | 34 | 381 | 11.19 | .... | .... | 6 | 2,000 |
| Lyme | 374 | 12,181 | 32.56 | 293 | 1,312 | 4.47 | 54 | 553 | 10.24 | 803 | 402 | .... | 9,175 |
| Monroe | 328 | 11,350 | 34.60 | 182 | 1,070 | 5.87 | 46 | 466 | 10.13 | .... | 84 | .... | 1,762 |
| Orange | 29 | 1,335 | 46.03 | 52 | 248 | 4.76 | 4 | 62 | 15.50 | .... | .... | 2 | 535 |
| Orford | 187 | 7,620 | 40.75 | 88 | 325 | 3.69 | 26 | 417 | 16.03 | 190 | 100 | .... | 5,840 |
| Piermont | 156 | 5,153 | 33.03 | 310 | 1,022 | 3.29 | 63 | 799 | 12.68 | 670 | 395 | 18 | 5,750 |
| Plymouth | 62 | 2,654 | 42.80 | 122 | 526 | 4.31 | 49 | 688 | 14.04 | .... | 145 | .... | 32,354 |
| Rumney | 66 | 3,050 | 46.21 | 38 | 160 | 4.21 | 2 | 18 | 9.00 | .... | .... | 29 | 8,900 |
| Thornton | 41 | 1,775 | 43.29 | 86 | 302 | 3.51 | 5 | 60 | 12.00 | .... | .... | 12 | 3,200 |
| Warren | 43 | 1,420 | 33.02 | 137 | 415 | 3.02 | .... | .... | .... | 250 | 125 | 26 | 3,250 |
| Waterville ..... | .... | ..... | ..... | .... | ..... | .... | 26 | 312 | 12.00 | .... | .... | 8 | 1,400 |
| Wentworth | 70 | 2,126 | 30.37 | 165 | 652 | 3.95 | 2 | 22 | 11.00 | 160 | 80 | 5 | 1,500 |
| Woodstock | 2 | 90 | 45.00 | 23 | 93 | 4.04 | 63 | 609 | 9.66 | .... | .... | 72 | 14,375 |
| Totals | 4,573 | \$173,950 | \$38.03 | 4,483 | \$20,967 | \$4.67 | 953 | \$10,350 | \$10.86 | 7,835 | \$6,952 | 1,016 | \$476,174 |

TABLE 13.—Continued.
GRAFTON COUNTY.

| TOWNS. | <i>a</i> Portable mills. | Wood and Lum- ber, Laws 1911, c. 82. | Municipal bonds and notes. | Stock in national banks. | Soldiers' exemp- tions. | Money on hand, at interest, or on deposit. | Stock in trade. |
|-------------------|--------------------------|--|-------------------------------|-----------------------------|----------------------------|--|-----------------|
| Alexandria | <i>a</i> \$4,270 | \$17,350 | ..... | ..... | \$3,870 | \$475 | \$1,400 |
| Ashland | <i>a-b</i> 6,875 | 150 | \$1,104 | \$6,000 | 12,000 | 16,613 | 128,147 |
| Bath | <i>a</i> 2,440 | 15,868 | ..... | 4,501 | 3,550 | 4,972 | 27,076 |
| Benton | <i>a</i> 2,100 | 5,300 | ..... | 300 | 1,934 | 360 | 1,200 |
| Bethlehem | <i>a</i> 1,342 | 220 | ..... | 3,400 | 3,950 | 5,599 | 25,852 |
| Bridgewater | <i>a-b</i> 1,550 | 5,250 | ..... | 1,000 | ..... | 2,170 | ..... |
| Bristol | <i>a-b</i> 2,525 | 12,190 | 16,391 | 28,700 | 4,800 | 17,285 | 139,435 |
| Campton | <i>a</i> 6,850 | 13,755 | ..... | 2,100 | 6,125 | 18,457 | 41,005 |
| Canaan | <i>a-b</i> 4,400 | ..... | 1,720 | 1,700 | 12,050 | 15,428 | 43,500 |
| Dorchester | <i>a</i> 1,030 | 5,250 | ..... | ..... | 1,494 | 651 | 1,075 |
| Easton | <i>a</i> 2,085 | 140 | 8,000 | 3,951 | 2,410 | 380 | 11,370 |
| Ellsworth ..... | ..... | 1,082 | ..... | ..... | ..... | ..... | ..... |
| Enfield | <i>a</i> 1,200 | 8,600 | ..... | 3,400 | 15,060 | 4,395 | 101,390 |
| Franconia | <i>a</i> 1,050 | 24,980 | ..... | 4,055 | 3,000 | 77,787 | 10,025 |
| Grafton | <i>a</i> 3,811 | 41,499 | 2,378 | ..... | 6,216 | 7,492 | 17,500 |
| Groton | <i>a</i> 2,150 | 2,820 | ..... | ..... | 2,500 | 20 | 1,350 |
| Hanover | <i>a</i> 1,650 | 14,124 | 12,000 | 60,970 | 11,360 | 79,446 | 77,832 |
| Haverhill | <i>a</i> 3,025 | 2,205 | 14,900 | 33,909 | 18,690 | 49,991 | 247,954 |

| | | | | | | | | |
|------------------|-------|----------|-----------|-----------|-----------|-----------|-------------|-------------|
| Hebron | a-b | 2,160 | 2,578 | 575 | 200 | 800 | 463 | 1,800 |
| Holderness | a-b | 16,602 | 6,940 | 600 | 200 | 4,440 | 43,056 | 11,700 |
| Landaff | a-b | ..... | ..... | ..... | ..... | 3,625 | 2,200 | 51,500 |
| Lebanon | a-b | 1,700 | 3,665 | 12,870 | 83,969 | 15,425 | 168,252 | 484,014 |
| Lincoln ..... | ..... | ..... | 2,500 | 126,000 | ..... | ..... | 2,552,563 | 222,156 |
| Lisbon ..... | ..... | ..... | 8,050 | ..... | 2,050 | 15,000 | 39,106 | 150,750 |
| Littleton | a | 500 | 5,495 | 10,748 | 38,952 | 24,050 | 8,431 | 350,177 |
| Livermore | a | 4,000 | ..... | ..... | ..... | ..... | ..... | 38,650 |
| Lyman | a | 2,050 | 9,565 | ..... | ..... | 3,760 | ..... | 500 |
| Lyme | a-b | 1,775 | 2,600 | ..... | ..... | 9,500 | 29,175 | 23,600 |
| Monroe | a | 1,146 | 764 | ..... | 7,400 | 3,600 | 14,248 | 1,500 |
| Orange | a | 3,920 | 19,950 | ..... | ..... | 1,500 | 722 | 300 |
| Orford | a-b | 1,300 | ..... | ..... | ..... | 4,610 | 12,325 | 14,400 |
| Piermont | a-b | 2,850 | 9,588 | ..... | ..... | 1,850 | 3,300 | 9,500 |
| Plymouth | a | 2,090 | 3,750 | 30,368 | 31,794 | 9,000 | 65,456 | 130,106 |
| Rumney | a | 2,960 | 19,600 | 1,000 | 2,500 | 13,290 | 7,751 | 48,772 |
| Thornton | a | 2,400 | 80 | ..... | ..... | 3,000 | 200 | 23,950 |
| Warren | a | 1,200 | 415 | 800 | 600 | 1,800 | 1,357 | 21,025 |
| Waterville ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 12,050 |
| Wentworth | a | 2,105 | 8,371 | ..... | ..... | 4,082 | 3,998 | 9,225 |
| Woodstock | a | 700 | 450 | ..... | ..... | 1,900 | 1,510 | 24,342 |
| Totals | | \$97,811 | \$275,084 | \$239,454 | \$321,651 | \$230,241 | \$3,255,634 | \$2,506,128 |

TABLE 13.—Continued.
GRAFTON COUNTY.

| TOWNS. | Polls, number. | a Aqueducts. b Locks and canals. c Toll bridges. d Electric light lines. e Wharves, ferries. | Mills, factories, and machinery. | Improved and unimproved lands and build- ings. | Amount of in- ventory. | Amount of taxes. | Property rate, per cent. |
|-------------------|----------------|--|-------------------------------------|---|---------------------------|------------------|-----------------------------|
| Alexandria | 160 | ..... | \$3,050 | \$266,481 | \$342,496 | \$6,726.81 | \$1.87 |
| Ashland | 446 | ..... | 136,100 | 787,344 | 1,138,443 | 24,024.61 | 2.03 |
| Bath | 270 | ..... | 20,300 | 553,875 | 748,927 | 14,039.34 | 1.80 |
| Benton | 64 | \$1,150 | ..... | 148,746 | 179,550 | 2,376.05 | 1.25 |
| Bethlehem | 323 | ..... | ..... | 1,396,586 | 1,568,531 | 28,433.30 | 1.77 |
| Bridgewater | 79 | 27,500 | ..... | 238,872 | 269,681 | 3,264.47 | 1.15 |
| Bristol | 410 | ..... | 150 | 680,439 | 1,079,960 | 22,409.86 | 2.00 |
| Campton | 280 | 14,500 | 104,100 | 524,766 | 705,046 | 12,502.49 | 1.69 |
| Canaan | 432 | ..... | 42,650 | 852,610 | 1,021,938 | 18,733.34 | 1.75 |
| Dorchester | 67 | 9,325 | 7,000 | 182,888 | 211,596 | 4,492.87 | 2.06 |
| Easton | 80 | ..... | 1,825 | 138,065 | 186,882 | 2,963.23 | 1.50 |
| Ellsworth | 28 | ..... | ..... | 106,075 | 118,627 | 1,799.82 | 1.47 |
| Enfield | 468 | ..... | 109,990 | 766,205 | 1,081,260 | 18,547.34 | 1.63 |
| Franconia | 155 | 4,500 | 2,800 | 588,593 | 753,431 | 13,118.39 | 1.70 |
| Grafton | 201 | ..... | 5,865 | 402,288 | 534,895 | 6,927.71 | 1.22 |
| Groton | 80 | ..... | 1,600 | 149,726 | 176,294 | 3,509.58 | 1.90 |
| Hanover | 525 | ..... | ..... | 2756,814 | 3,125,790 | 54,532.28 | 1.71 |
| Haverhill | 1,055 | 800 | 113,100 | 1,947,855 | 2,666,361 | 61,445.01 | 2.23 |

| | | | | | | | |
|------------------|--------|-----------|-------------|--------------|--------------|--------------|--------|
| Hebron | 74 | ..... | 200 | 178,688 | 206,882 | 2,859.15 | 1.31 |
| Holderness | 241 | ..... | 5,975 | 1,044,707 | 1,184,129 | 16,586.25 | 1.36 |
| Landaff | 200 | ..... | 1,900 | 280,038 | 377,762 | 8,295.98 | 2.09 |
| Lebanon | 1,712 | a 16,330 | 847,712 | 2,940,470 | 4,785,976 | 83,013.91 | 1.66 |
| Lincoln | 657 | ..... | 516,055 | 688,361 | 4,174,820 | 29,285.29 | .67 |
| Lisbon | 750 | a 38,000 | 87,450 | 1,376,000 | 1,866,096 | 47,179.86 | 2.44 |
| Littleton | 1,418 | c 4,250 | ..... | 2,235,058 | 2,871,729 | 71,853.25 | 2.40 |
| Livermore | 20 | ..... | 1,500 | 575,690 | 623,100 | 2,799.75 | .44 |
| Lyman | 116 | ..... | 2,700 | 208,846 | 269,395 | 5,413.29 | 1.92 |
| Lyme | 274 | a 700 | 6,500 | 643,718 | 804,435 | 15,027.83 | 1.80 |
| Monroe | 116 | c 5,000 | 8,500 | 323,882 | 424,620 | 6,219.20 | 1.41 |
| Orange | 61 | ..... | 3,700 | 129,482 | 172,272 | 2,361.53 | 1.30 |
| Orford | 211 | ..... | 1,500 | 511,490 | 630,102 | 11,511.80 | 1.76 |
| Piermont | 186 | ..... | 8,500 | 427,780 | 552,861 | 11,971.46 | 2.10 |
| Plymouth | 648 | ..... | 147,100 | 1,365,484 | 1,877,423 | 37,476.98 | 1.92 |
| Rumney | 289 | ..... | 23,250 | 449,049 | 617,186 | 10,576.28 | 1.62 |
| Thornton | 164 | ..... | ..... | 288,000 | 325,016 | 7,121.35 | 2.09 |
| Warren | 203 | ..... | 19,475 | 385,501 | 470,903 | 9,455.53 | 1.92 |
| Waterville | 16 | ..... | ..... | 479,330 | 496,247 | 3,643.62 | .73 |
| Wentworth | 167 | ..... | 2,350 | 272,787 | 339,482 | 6,920.07 | 1.94 |
| Woodstock | 315 | ..... | 13,200 | 408,582 | 495,719 | 14,028.00 | 2.70 |
| Totals | 12,961 | \$122,055 | \$2,246,097 | \$27,671,111 | \$39,475,863 | \$703,446.88 | \$1.72 |

TABLE 13.—Continued.

COOS COUNTY.

| TOWNS. | HORSES. | | | | ASSES AND MULES. | | | | OXEN. | | | COWS. | | |
|----------------------|---------|------------|-------------------|---------|------------------|-------------------|---------|------------|---------|------------|-------------------|---------|------------|-------------------|
| | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. | Number. | Valuation. | Number. | Valuation. | Average per head. | Number. | Valuation. | Average per head. |
| Berlin | 560 | \$70,295 | \$125.52 | 15 | \$300 | \$20.00 | 6 | \$700 | 342 | \$13,255 | \$38.75 | 342 | \$13,255 | \$38.75 |
| Carroll | 172 | 21,288 | 123.76 | 15 | 300 | 20.00 | 6 | 700 | 215 | 10,160 | 47.25 | 215 | 10,160 | 47.25 |
| Clarksville | 154 | 16,554 | 107.49 | 19 | 3,000 | 157.89 | 2 | 160 | 414 | 21,074 | 50.90 | 414 | 21,074 | 50.90 |
| Colebrook | 680 | 71,540 | 105.20 | 19 | 3,000 | 157.89 | 2 | 160 | 1,483 | 80,115 | 54.02 | 1,483 | 80,115 | 54.02 |
| Columbia | 297 | 33,940 | 114.27 | 2 | 300 | 150.00 | 12 | 725 | 726 | 34,854 | 48.00 | 726 | 34,854 | 48.00 |
| Dalton | 225 | 24,350 | 108.22 | 2 | 300 | 150.00 | 12 | 725 | 681 | 31,470 | 46.21 | 681 | 31,470 | 46.21 |
| Dummer | 136 | 18,535 | 136.28 | 2 | 300 | 150.00 | 6 | 500 | 198 | 7,470 | 37.72 | 198 | 7,470 | 37.72 |
| Errol | 121 | 13,935 | 115.16 | 2 | 200 | 100.00 | ... | ... | 81 | 3,550 | 43.82 | 81 | 3,550 | 43.82 |
| Gorham | 223 | 29,070 | 130.35 | ... | ... | ... | ... | ... | ... | 9,640 | 52.67 | 183 | 9,640 | 52.67 |
| Jefferson | 380 | 46,804 | 123.16 | ... | ... | ... | 2 | 180 | 929 | 48,856 | 52.58 | 929 | 48,856 | 52.58 |
| Lancaster | 683 | 87,980 | 128.81 | ... | ... | ... | 8 | 1,105 | 1,684 | 81,061 | 48.13 | 1,684 | 81,061 | 48.13 |
| Milan | 297 | 30,460 | 102.55 | ... | ... | ... | 20 | 1,450 | 439 | 16,746 | 38.14 | 439 | 16,746 | 38.14 |
| Northumberland | 358 | 57,700 | 161.17 | 3 | 150 | 50.00 | ... | ... | 494 | 20,665 | 41.81 | 494 | 20,665 | 41.81 |
| Pittsburg | 303 | 32,744 | 108.06 | 2 | 250 | 125.00 | ... | ... | 626 | 29,870 | 47.71 | 626 | 29,870 | 47.71 |
| Randolph | 49 | 5,160 | 105.30 | 3 | 90 | 30.00 | ... | ... | ... | 2,660 | 40.30 | 66 | 2,660 | 40.30 |
| Shelburne | 95 | 9,925 | 104.47 | ... | ... | ... | ... | ... | ... | 6,607 | 45.88 | 144 | 6,607 | 45.88 |
| Stark | 139 | 20,446 | 147.09 | ... | ... | ... | 2 | 200 | 177 | 7,126 | 40.25 | 177 | 7,126 | 40.25 |

| | | | | | | | | | | | | |
|-------------------|-------|-----------|----------|-----|---------|---------|-----|---------|---------|--------|-----------|---------|
| Stewartstown ... | 368 | 41,325 | 112.29 | ... | ..... | ..... | 2 | 170 | 85.00 | 875 | 39,876 | 45.57 |
| Stratford | 412 | 56,985 | 138.31 | ... | ..... | ..... | 9 | 690 | 76.66 | 423 | 21,670 | 51.22 |
| Wentw'th's Loc'n. | 13 | 1,750 | 134.61 | ... | ..... | ..... | ... | ..... | ..... | 10 | 380 | 38.00 |
| Whitefield | 334 | 44,272 | 132.55 | 4 | ..... | 118.75 | 18 | 1,650 | 91.66 | 659 | 31,800 | 48.25 |
| Totals | 5,999 | \$735,058 | \$122.53 | 50 | \$4,765 | \$95.30 | 87 | \$7,530 | \$86.55 | 10,849 | \$518,905 | \$47.82 |

TABLE 13.—Continued.
COOS COUNTY.

| TOWNS. | OTHER NEAT STOCK. | | | | SHEEP. | | HOGS. | | | FOWLS. | | VEHICLES AND AUTOMOBILES. | |
|-------------------|-------------------|------------|-----------------------|------|---------|------------|-----------------------|---------|------------|---------|------------|------------------------------|------------|
| | Number. | Valuation. | A verage per head. | | Number. | Valuation. | A verage per head. | Number. | Valuation. | Number. | Valuation. | Number. | Valuation. |
| | | | | | | | | | | | | | |
| Berlin | 4 | \$170 | \$42.50 | .... | .... | .... | .... | 25 | \$210 | \$8.40 | \$100 | ... | \$67,600 |
| Carroll | 26 | 1,043 | 40.11 | .... | .... | .... | .... | 35 | 494 | 14.11 | .... | 95 | 13,764 |
| Clarksville | 6 | 210 | 35.00 | .... | 174 | \$1,218 | \$7.00 | 13 | 94 | 7.23 | .... | ... | 550 |
| Colebrook | 184 | 8,620 | 46.30 | 684 | 5,505 | 8.04 | 128 | 1,680 | 1,680 | 13.12 | .... | ... | 25,700 |
| Columbia | 74 | 2,595 | 35.06 | 185 | 1,120 | 6.05 | 70 | 619 | 619 | 8.84 | .... | ... | 3,750 |
| Dalton | 82 | 2,660 | 32.43 | 49 | 312 | 6.36 | 13 | 99 | 99 | 7.61 | .... | 11 | 2,700 |
| Dummer | 24 | 650 | 27.08 | 73 | 275 | 3.76 | 54 | 520 | 520 | 9.62 | .... | ... | 6,784 |
| Errol | 37 | 1,700 | 45.94 | 87 | 356 | 4.09 | 17 | 214 | 214 | 12.58 | .... | 22 | 6,375 |
| Gorham | 8 | 375 | 46.87 | 22 | 140 | 6.36 | 13 | 200 | 15.38 | 350 | 170 | 114 | 25,800 |
| Jefferson | 125 | 4,978 | 39.82 | 143 | 894 | 6.25 | 6 | 64 | 10.66 | 35 | 26 | 32 | 10,418 |
| Lancaster | 150 | 5,553 | 37.02 | 220 | 1,394 | 6.33 | 40 | 493 | 12.32 | 50 | 25 | 223 | 54,946 |
| Milan | 65 | 1,810 | 27.84 | 62 | 284 | 4.58 | 15 | 150 | 10.00 | .... | .... | 30 | 11,776 |
| Northumberland.. | 70 | 2,410 | 34.42 | 73 | 577 | 7.90 | 37 | 420 | 11.35 | .... | 50 | ... | 16,175 |
| Pittsburg | 36 | 1,365 | 37.91 | 362 | 1,939 | 5.35 | 20 | 155 | 7.75 | 100 | 40 | 14 | 4,125 |
| Randolph | 7 | 160 | 22.85 | 59 | 236 | 4.00 | ... | ... | ... | 22 | 12 | 8 | 1,050 |
| Shelburne | 4 | 180 | 45.00 | 61 | 266 | 4.36 | 15 | 164 | 10.93 | ... | ... | 11 | 2,980 |
| Stark | 33 | 1,012 | 30.66 | 65 | 364 | 5.60 | 26 | 480 | 18.46 | 550 | 274 | 20 | 3,050 |

| | | | | | | | | | | | | | |
|-------------------|-------|----------|---------|-------|----------|--------|-----|---------|---------|-------|-------|-----|-----------|
| Stewartstown | 98 | 3,527 | 35.98 | 265 | 1,454 | 5.48 | 11 | 180 | 16.36 | 75 | 50 | ... | 5,080 |
| Stratford | 22 | 970 | 44.09 | 28 | 188 | 6.71 | 41 | 758 | 18.48 | .... | .... | ... | 9,250 |
| Wentw'th's Loc'n. | 3 | 105 | 35.00 | 22 | 123 | 5.59 | ... | .... | .... | .... | .... | ... | ..... |
| Whitefield | 68 | 3,201 | 47.07 | 65 | 390 | 6.00 | 43 | 370 | 11.21 | 200 | 100 | 62 | 17,500 |
| Totals | 1,126 | \$43,294 | \$38.44 | 2,699 | \$17,035 | \$6.31 | 612 | \$7,364 | \$12.03 | 1,382 | \$847 | 658 | \$289,373 |

TABLE 13.—Continued.
COOS COUNTY.

| TOWNS. | a Portable mills. b Boats. | Wood and Lum- ber, Laws 1911, c. 82. | Municipal bonds and notes. | Stock in national banks. | Soldiers' exemp- tions. | Money on hand, at interest, or on deposit. | Stock in trade. |
|----------------------|-------------------------------|--|-------------------------------|-----------------------------|----------------------------|--|-----------------|
| Berlin ..... | ..... | ..... | ..... | \$65,729 | \$6,775 | \$23,375 | \$2,032,996 |
| Carroll | a \$1,694 | \$600 | ..... | ..... | 2,000 | 996 | 9,295 |
| Clarksville ..... | ..... | 3,970 | ..... | ..... | 500 | 2,500 | ..... |
| Colebrook | a 1,000 | 3,255 | \$4,000 | 107,590 | 12,700 | 117,585 | 85,675 |
| Columbia ..... | ..... | 20,128 | ..... | ..... | 2,910 | ..... | 2,100 |
| Dakton | b 200 | 1,575 | ..... | ..... | 1,500 | 629 | 1,300 |
| Dummer | a 7,100 | 152,297 | ..... | ..... | 1,200 | 2,000 | 1,500 |
| Errol | b 5,450 | 244,408 | ..... | ..... | ..... | 2,165 | 5,250 |
| Gorham ..... | ..... | ..... | ..... | 40,200 | 7,600 | 10,944 | 472,850 |
| Jefferson ..... | ..... | ..... | 5,770 | 300 | 1,600 | 11,980 | 12,860 |
| Lancaster | a-b 730 | ..... | 29,760 | 55,685 | 23,700 | 91,340 | 216,364 |
| Milan ..... | ..... | 29,336 | ..... | 8,100 | 4,700 | 74,152 | 20,850 |
| Northumberland ..... | ..... | ..... | ..... | 4,900 | 10,490 | 3,225 | 194,636 |
| Pittsburg | a 200 | 79,000 | ..... | ..... | 2,808 | 10,575 | 8,300 |
| Randolph | a 300 | 600 | ..... | 200 | ..... | 2,225 | 50 |
| Shelburne | a 1,700 | 8,150 | 27,000 | 2,000 | ..... | 18,600 | 800 |
| Stark | b 200 | ..... | ..... | 400 | 300 | 4,130 | 14,602 |
| Stewartstown ..... | ..... | 12,370 | ..... | 500 | 6,452 | 5,180 | 26,602 |

TABLE 13.—Continued.
COOS COUNTY.

| TOWNS. | Polls, number. | "Aqueducts, Locks and canals. Toll bridges. Electric light lines. Wharves, ferries. | Mills, factories, and machinery. | Improved and unimproved lands and build- ings. | Amount of in- ventory. | Amount of taxes. | Property rate, per cent. |
|----------------------|----------------|---|-------------------------------------|---|---------------------------|------------------|-----------------------------|
| Berlin | 3,376 | ..... | \$3,496.850 | \$4,743,559 | \$10,514,139 | \$206,921.13 | \$1.90 |
| Carroll | 183 | ..... | ..... | 1,621,182 | 1,681,516 | 17,853.76 | 1.04 |
| Clarksville | 76 | ..... | ..... | 543,704 | 589,874 | 6,935.62 | 1.15 |
| Colebrook | 580 | ..... | ..... | 1,204,090 | 1,770,515 | 35,260.21 | 1.92 |
| Columbia | 166 | ..... | ..... | 456,353 | 557,161 | 8,466.55 | 1.46 |
| Dalton | 151 | ..... | ..... | 212,430 | 279,950 | 5,900.00 | 2.00 |
| Dummer | 90 | ..... | ..... | 272,940 | 482,501 | 7,176.26 | 1.45 |
| Errol | 89 | ..... | ..... | 535,024 | 854,827 | 13,855.22 | 1.60 |
| Gorham | 691 | ..... | ..... | 2,033,300 | 3,655,989 | 60,609.02 | 1.62 |
| Jefferson | 299 | ..... | ..... | 722,443 | 865,773 | 14,450.37 | 1.61 |
| Lancaster | 886 | ..... | ..... | 1,692,730 | 2,455,816 | 44,346.22 | 1.74 |
| Milan | 232 | ..... | ..... | 531,354 | 730,068 | 11,415.02 | 1.50 |
| Northumberland | 791 | ..... | ..... | 745,700 | 1,253,508 | 24,455.85 | 1.82 |
| Pittsburg | 186 | ..... | ..... | 2,867,220 | 3,035,783 | 28,908.45 | .94 |
| Randolph | 46 | ..... | ..... | 239,950 | 252,693 | 3,882.39 | 1.50 |
| Shelburne | 71 | ..... | ..... | 443,227 | 521,599 | 6,922.79 | 1.30 |
| Stark | 170 | ..... | ..... | 354,536 | 413,220 | 5,918.47 | 1.35 |
| Stewartstown | 298 | ..... | ..... | 582,922 | 721,736 | 13,871.08 | 1.83 |

| | | | | | | | | |
|----------------------------|-------|---|-------------|-------------|--------------|--------------|--------------|--------|
| Stratford | 273 | a | 23,800 | ..... | 756,390 | 992,694 | 17,420.56 | 1.70 |
| Wentworth's Location | 19 |  | ..... | 800 | 432,050 | 479,050 | 5,365.36 | 1.11 |
| Whitefield | 504 | a | 500 | 16,975 | 958,805 | 1,195,738 | 28,551.76 | 2.30 |
| Totals | 9,377 | | \$1,143,500 | \$3,887,005 | \$21,949,911 | \$33,304,150 | \$568,486.09 | \$1.65 |

TABLE 13.—*Continued.*

UNINCORPORATED PLACES IN COOS COUNTY.

| NAMES. | Number of acres. | Valuation. | Taxes. |
|---|---------------------|-------------|-------------|
| Bean's Grant | 3,300 | \$125,000 | \$352.18 |
| Bean's Purchase | 8,529 | 30,000 | 84.52 |
| Cambridge | 30,710 | 667,000 | 1,944.05 |
| Chandler's Purchase | 10,000 | 60,000 | 169.05 |
| Crawford's Purchase | 5,817 | 100,000 | 281.75 |
| Cutt's Grant | 7,680 | 60,000 | 169.05 |
| Dixville | 31,242 | 1,258,160 | 3,662.70 |
| Dix's Grant | 12,230 | 200,000 | 577.58 |
| Erving's Grant..... | 2,388 | 75,000 | 225.40 |
| Gilmanton and Atkinson Academy Grant | 12,194 | 156,000 | 450.79 |
| Hadley's Purchase | 6,400 | 52,000 | 140.87 |
| Kilkenney | 17,055 | 35,000 | 98.61 |
| Millsfield | 26,574 | 350,000 | 1,014.39 |
| Odell | 29,926 | 300,000 | 873.41 |
| Pinkham's Grant | 1,809 | 14,000 | 28.17 |
| Sargent's Purchase | 15,000 | 175,000 | 507.14 |
| Second College Grant..... | 26,225 | 250,000 | 718.45 |
| Success | 34,732 | 460,000 | 1,338.29 |
| Thompson and Meserve's Purchase | 12,000 | 200,000 | 577.58 |
| Totals | 293,811 | \$4,567,160 | \$13,213.98 |

TABLE 13.—Continued.
SUMMARY.

| Counties. | OTHER NEAT STOCK. | | | SHEEP. | | HOGS. | | | FOWLS. | | VEHICLES AND AUTOMOBILES. | | |
|------------------|-------------------|------------|--------------------|---------|------------|--------------------|---------|------------|---------|------------|---------------------------|------------|-------------|
| | Number. | Valuation. | A verage per head. | Number. | Valuation. | A verage per head. | Number. | Valuation. | Number. | Valuation. | Number. | Valuation. | |
| | | | | | | | | | | | | | |
| Rockingham. | 1,305 | \$44,921 | \$34.42 | 896 | \$4,571 | \$5.10 | 1,425 | \$16,323 | \$11.45 | 39,864 | \$27,757 | 1,024 | \$499,929 |
| Strafford . . . | 777 | 28,002 | 36.03 | 661 | 3,252 | 4.91 | 111 | 1,694 | 15.26 | 10,349 | 8,992 | 517 | 383,164 |
| Belknap | 1,622 | 54,874 | 33.83 | 1,596 | 7,583 | 4.75 | 136 | 1,932 | 14.20 | 3,770 | 4,956 | 244 | 254,025 |
| Carroll | 1,059 | 46,679 | 44.07 | 794 | 3,846 | 4.84 | 145 | 2,288 | 15.77 | 5,793 | 4,228 | 766 | 240,232 |
| Merrimack . . | 2,930 | 106,721 | 36.42 | 3,622 | 17,695 | 4.88 | 403 | 5,383 | 13.35 | 22,700 | 16,057 | 1,037 | 583,312 |
| Hillsborough | 2,154 | 77,591 | 36.02 | 1,398 | 7,059 | 5.04 | 1,160 | 16,487 | 14.21 | 88,899 | 67,268 | 1,033 | 1,212,691 |
| Cheshire . . . | 1,209 | 43,454 | 35.94 | 1,706 | 7,609 | 4.46 | 390 | 5,595 | 14.34 | 7,497 | 8,283 | 247 | 355,849 |
| Sullivan | 2,058 | 73,047 | 35.49 | 2,410 | 10,807 | 4.48 | 193 | 2,523 | 13.07 | 8,352 | 5,221 | 659 | 199,259 |
| Grafton | 4,573 | 173,950 | 38.03 | 4,483 | 20,967 | 4.67 | 953 | 10,350 | 10.86 | 7,835 | 6,952 | 1,016 | 476,174 |
| Coos | 1,126 | 43,294 | 38.44 | 2,699 | 17,035 | 6.31 | 612 | 7,364 | 12.03 | 1,382 | 847 | 658 | 289,373 |
| Totals . . | 18,813 | \$692,533 | \$36.81 | 20,265 | \$190,424 | \$4.95 | 5,528 | \$69,939 | \$12.65 | 196,441 | \$150,561 | 7,201 | \$4,494,008 |

TABLE 13.—Continued.

SUMMARY.

| Counties. | Portable mills. Boats. | Wood and Lum- ber, Laws 1911, c. 82. | Municipal bonds and notes. | Stock in national banks. | Soldiers' exemp- tions. | Money on hand, at interest, or on deposit. | Stock in trade. |
|--------------------|---------------------------|--|-------------------------------|-----------------------------|----------------------------|--|-----------------|
| Rockingham | \$88,367 | \$431,280 | \$633,892 | \$231,028 | \$375,476 | \$549,037 | \$2,834,985 |
| Strafford | 33,370 | 230,816 | 75,727 | 320,960 | 170,316 | 393,191 | 3,327,566 |
| Belknap | 161,030 | 182,782 | 54,134 | 145,716 | 135,482 | 406,354 | 1,421,522 |
| Carroll | 105,893 | 164,644 | 38,921 | 78,356 | 115,302 | 531,394 | 791,633 |
| Merrimack | 95,265 | 498,505 | 1,380,032 | 359,563 | 277,374 | 750,760 | 3,230,107 |
| Hillsborough | 40,379 | 537,916 | 502,517 | 548,804 | 304,904 | 1,786,165 | 12,607,588 |
| Cheshire | 40,375 | 172,354 | 116,828 | 760,770 | 192,398 | 656,655 | 2,030,225 |
| Sullivan | 82,274 | 150,992 | 25,720 | 247,325 | 114,114 | 481,767 | 1,415,007 |
| Grafton | 97,811 | 275,084 | 239,454 | 321,651 | 230,241 | 3,255,634 | 2,506,128 |
| Coos | 20,374 | 644,653 | 71,760 | 296,291 | 103,335 | 422,526 | 3,243,959 |
| Totals | \$765,038 | \$3,289,026 | \$3,138,985 | \$3,310,464 | \$2,018,942 | \$9,233,483 | \$33,408,720 |

TABLE 13.—*Concluded.*

SUMMARY.

| Counties. | Polls, number. | a Aqueducts. b Locks and canals. c Toll bridges. d Electric light lines. e Wharves, ferries. | Mills, factories, and machinery. | Improved and unimproved lands and build- ings. | Amount of in- ventory. | Amount of taxes. | Property per cent. rate. |
|--------------------------------|----------------|--|-------------------------------------|---|---------------------------|------------------|--------------------------------|
| Rockingham | 14,079 | \$66,440 | \$1,195,045 | \$34,551,063 | \$42,209,389 | \$814,297.15 | \$1.86 |
| Strafford | 10,398 | ..... | 4,065,690 | 19,804,720 | 29,324,546 | 554,907.98 | 1.82 |
| Belnap | 6,327 | 43,200 | 1,487,599 | 14,718,892 | 19,557,290 | 323,193.18 | 1.59 |
| Carroll | 5,062 | 9,550 | 237,354 | 12,271,701 | 15,227,019 | 227,544.67 | 1.43 |
| Merrimack | 14,867 | 129,700 | 3,132,675 | 33,940,299 | 45,592,386 | 778,570.04 | 1.64 |
| Hillsborough | 39,309 | 693,200 | 22,644,343 | 78,140,079 | 120,677,796 | 2,099,672.46 | 1.67 |
| Cheshire | 8,923 | 32,600 | 3,656,307 | 22,045,102 | 30,918,610 | 569,844.52 | 1.78 |
| Sullivan | 6,064 | 172,850 | 1,933,584 | 12,427,579 | 17,991,271 | 322,919.86 | 1.73 |
| Grafton | 12,961 | 122,055 | 2,246,097 | 27,671,111 | 39,475,863 | 703,446.88 | 1.72 |
| Coos | 9,377 | 1,143,500 | 3,887,005 | 21,949,911 | 33,304,150 | 568,486.09 | 1.65 |
| Totals | 127,368 | \$2,413,095 | \$44,485,699 | \$277,220,457 | \$394,278,320 | \$6,962,882.33 | \$1.70 |
| Unincorporated places ..... | ..... | ..... | ..... | ..... | 4,567,160 | 13,213.98 | .29 |
| Poll taxes..... | ..... | ..... | ..... | ..... | \$398,845,480 | \$6,976,096.81 | ..... |
| Property taxes.... | ..... | ..... | ..... | ..... | ..... | 254,736.00 | ..... |
| | | | | | | \$6,721,360.81 | \$1.68 |

